

**RIVERDALE
SCHOOL DISTRICT 51J**



**2013-14 FISCAL YEAR
ADOPTED BUDGET**

11733 SW Breyman Ave Portland, OR 97219

Michael Taylor, Interim Superintendent
Terry Brandon, Superintendent as of July 1 , 2013

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Riverdale School District #51J

2013-14 Adopted Budget

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Riverdale School District
Budget Committee Members
2013-14

Board Members	Term Expires	Citizen Members	Term Expires
Mike Gunter, Chair	June 30, 2013	Keith Bailey	June 30, 2013
Dean Griffith, Vice-Chair	June 30, 2015	Kelly Bloch	June 30, 2015
John Bogaty	June 30, 2013	Peter Francis	June 30, 2015
Steve Klein	June 30, 2013	Barclay Grayson	June 30, 2013
Kristen Kohnstamm	June 30, 2015	Joe Prats	June 30, 2015

The Budget Committee Members may be contacted via mail at the District Office,
11733 SW Breyman Avenue, Portland, OR 97219-8409, or via phone at 503-262-4840.

Riverdale School District #51J

OUR VISION: Students learn to use their minds well, engage creatively and act compassionately.

OUR MISSION: Riverdale develops inquisitive, imaginative and eager learners. Our students demonstrate academic mastery through exhibition to become effective communicators and responsible leaders.

OUR UNIQUE VALUE: Riverdale students experience a collaborative and personal small school learning environment that integrates art, music and experiential-learning with core academic disciplines and Coalition of Essential Schools principles.

OUR STRATEGIC MANDATES:

- Provide an outstanding, well-rounded education that engages our students
- Assure a financially healthy and sustainable district
- Attract, develop and retain an exceptional faculty, administration and school staff
- Foster a respectful, vibrant, and welcoming community through collaborative, honest and professional relationships.

From the Board adopted 2013 Vision and Strategic Plan.

2013-14 Superintendent's Budget Message

Dear Riverdale Budget Committee Members and Community,

I am pleased to present the proposed budget for the Riverdale School District for the 2013-14 fiscal year. This budget serves as the district's operating plan for next year and incorporates the goal of providing all of our students the best possible education combined with the business reality that our plans are at best uncertain.

Budget Challenges

As we prepared the budget, the Oregon Legislature is in session and is considering several bills that would significantly affect Riverdale's ability to continue to provide the highest quality programs in the future. Two bills under discussion in the House would end Riverdale's application and admissions process and limit Riverdale's tuition generating ability. The House recently passed a PERS reform bill that would alleviate some of the strains in our budget related to increased employer pension plan rates.

Uncertain State Funding

The State's budget for school funding has not yet been settled. We prepared the proposed budget on the assumption that the \$6.55 billion 2013-15 biennial education budget proposed by the Ways and Means co-chairs is approved. Although the outcome cannot be known with certainty, we have relied on the following in balancing the proposed budget.

Item	State School Fund	PERS Reform
Statewide Amt.	\$6.55 Billion for K-12	+\$200 million from Reform
Riverdale Amt.	+\$363,000 More SSF	Saves \$143,000 in Expenditures

Declining Local Enrollment

Riverdale has relied on non-resident students to help maintain the breadth and quality of programs that are offered. With metro area school districts evolving from the mutually approved interdistrict transfer process to open enrollment transfers, the number of transfer students at Riverdale has declined. Since state funding depends on the number of resident and transfer students enrolled in a district, we anticipate state funding to reflect a decline beginning in 2014-15.

Riverdale Students

	Residents	Transfers	Tuition
2013-14 Est	307	85	159
2003-04	351	103	89

Increased Reliance on Tuition Students

As shown above, there has been steady growth in the number of tuition students over the past ten years. Tuition rates are set to match the cost of educating the students without any state support. With the proposed House bills, the ability to limit enrollment to students that meet high academic standards and show promise to succeed will be at risk and students living in poverty must be admitted free entrance with corresponding state support.

Increased Costs

In the meantime, like all Oregon public entities, Riverdale expects to pay much more in PERS benefits. With investment returns plummeting during the Great Recession, the PERS holdings dropped while the obligation to meet pension costs remained. School district employer rates are scheduled to increase from 19.42% to 26.69% in July 2013. As mentioned earlier, the PERS reform bill may directly help offset part of this increase, but not all of it.

Declining Local Option Levy

In 2008-09, the Local Option Levy approved by the Riverdale community generated \$521,000. Next year, we expect to receive \$430,000. Tax collections declined through the recession. As real estate values fell, assessed values continued to increase at the statutory 3% each year. Since the Local Option Levy captures the gap between the Measure 5 tax limit based on market value and the Measures 47/50 tax limits based on assessed value, as the gap between them closes, the full amount assessed is compressed. We estimate that the compression loss will be \$185,000 in 2013-14.

Increased Special Education Needs

During the 2012-13 school year, the retiring part-time high school special education teacher was replaced with a full-time less expensive teacher. In meeting the needs at the grade school, more assistant time was required. For 2013-14 at the grade school, the federal grant that has paid most of the special education teacher's salary and benefits is expected to be smaller forcing 0.14 FTE and \$16,884 to fall on the General Fund.

Changes from the 2012-13 Adopted Budget to the Proposed

Net Changes to the General Fund Expenditure budget:

FTE	Cost	Description
1.0	\$ 100,500	Grade School Teacher added in fall 2012 anticipating that class size would exceed board targets.
0.3	-	Special Ed Teacher at High School hired at same cost as part-time retiree.
0.14	20,000	Special Ed Teacher Grade School – Grant less than prior year
0.06		Special Ed Assistant Grade School to meet student needs
0.25	30,000	High School teacher increase to meet course schedule
	105,000	Salary and wage increases – Steps, Columns, COLA
	289,900	PERS, Insurance, other benefit increases
	95,000	Utilities, Land Lease, Other supplies/services
	(143,000)	Est Savings from PERS reform
(0.25)	(20,300)	Grade School Teacher – pending enrollment numbers
(0.25)	(21,700)	High School Teacher – pending enrollment numbers
(1.0)	(58,400)	Classified staff at both schools
	<u>(47,000)</u>	No Interfund Transfer required
	\$350,000	Net Increase in General Fund Expenditures

In preparing the proposed budget, we added the increases required by bargaining agreements, PERS rate increases, contracts, and continued services at the same level as 2012-13. Then, we applied the estimated savings from PERS reform and made \$175,000 in reductions. If there are court challenges to the PERS reform or if the bill is vetoed by the Governor, the \$143,000 savings will disappear.

These choices will help form a more sustainable level of programs for future years, allowing the district to draw further on reserves to bridge funding uncertainties and providing a cushion against unexpected emergencies.

Looking Ahead

Riverdale will face even greater challenges as changes from the proposed House bills regarding admissions process and tuition payment could affect enrollment. This uncertainty combines with the growing need to rely on tuition students to help continue providing programs as the number of resident and transfer students declines.

Students have excelled at Riverdale, gaining admission to prestigious colleges and universities, scoring high on standardized tests, and creating a positive atmosphere for learning. As the admissions process is challenged, these outcomes may decline.

State funding is expected to increase next year, but there are no guarantees about the future. Employer PERS rates are scheduled to increase again in July 2015. The City of Portland Arts grant may generate \$41,000 for Riverdale Grade School. This is not reflected in the budget as a resource because the likelihood for litigation and appeal is high.

The Board and community have developed a Strategic Vision and Plan with the help of Ms. Michelle Janke. This plan will help guide the schools and programs in alignment with the long-term vision for Riverdale. This vision was recently adopted by the Board and states specific financial goals and targets. The next superintendent will implement these plans.

We recently received recommendations from the Fiscal Advisory Committee regarding both ways to increase revenues and to decrease operating expenditures. These recommendations have been taken under advisement. I have evaluated the District operations costs and have made some adjustments as part of the proposed budget that are

consistent with recommendations from the committee. The next superintendent will need to evaluate those changes next year.

Other recommendations are being reviewed by staff. One of the recommendations regarded seeking more grant funding. The District currently receives the IDEA (direct special education support) grant. After reviewing the requirements for the federal nutritional subsidy for milk, I directed staff to begin claiming grant funds for milk subsidy at the Grade School. We don't know yet how many dollars will be generated from this action, so it won't be directly reflected in the budget document for 13-14. Next year, staff will continue other federal grants weighing both the benefits and the cost of compliance and reporting.

I'd like to thank the district's Principals and Leadership Team and the Business Office for the development of this document. These professionals remain committed to providing the highest quality of services and protecting student programs as much as possible.

A new superintendent will be hired to help guide Riverdale Schools into the future. It's been my privilege to help during this transition. Riverdale Schools offer a rich, engaging opportunity for students and I've enjoyed getting to know the staff and community.

Thank you for your consideration of this budget proposal.

Respectfully submitted,

Michael Taylor, Interim Superintendent

**Riverdale School District
Portland, Oregon
2013-14 Reductions in Proposed Budget
General Fund**

Reductions taken in Proposed Budget:

<u>FTE</u>	<u>Description</u>		<u>Amount</u>
1.00	Classified Staff	\$	58,400
0.25	Grade School Teacher		20,300
0.25	High School Teacher		<u>21,700</u>
Total Reductions		\$	<u><u>100,400</u></u>

The proposed reductions in teacher staffing are placeholders pending final enrollment in the fall. The proposed budget reduces General Fund teachers by 0.5 FTE to be determined later.

Riverdale School District
Portland, OR
2013-14 Add-Back Priorities for Proposed Budget
General Fund - Changes from Proposed Budget to Approved Budget

Additional Funding:

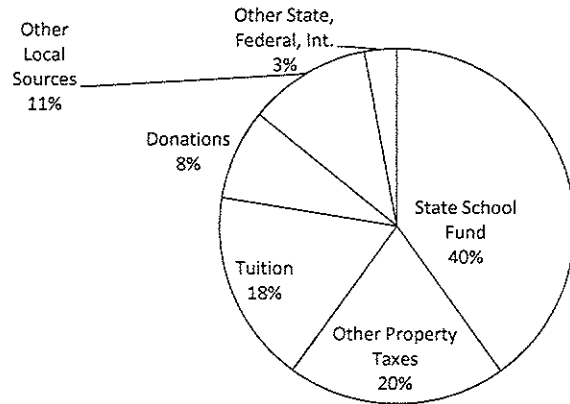
\$	90,000	Increase in Foundation Pledge	Spring Appeal, PTC match, Foundation balance
	13,763	Additional SSF Formula per May 30 Est.	Increase in est. for transportation reimbursement.
	14,000	Est. City of Portland Arts Tax	Mayor's idea to offer district's 1/2 of tax in 2013-14 - 1/3 from City, 1/3 from City that would go to Regional Arts in 2014-15, 1/3 from district.
	<u>152,624</u>	Additional Tuition	15 new tuition students based on 5-31-13 update from Hilary
\$	270,387	Total Additional Resources	

Additional Spending:

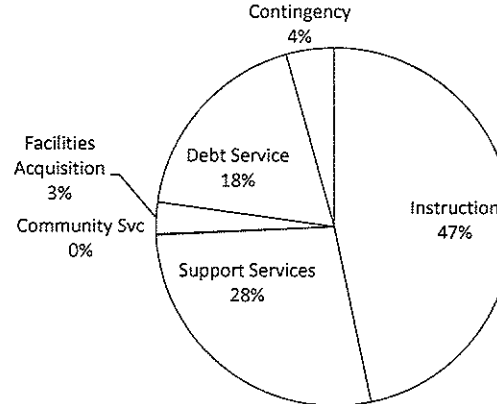
		FTE		
\$	21,700	0.25	High School Teacher	Restores teaching FTE at High School for this year's budget.
	20,300	0.25	Grade School Teacher	Restores teaching FTE at Grade School for this year's budget.
	40,500	0.40	Grade School Special Ed Teacher	Case load increasing next year, need more staff.
	14,250		7th-8th Math Tutor - 1 period/day	Allows more differentiation in math, more electives can be offered.
	42,025	0.40	Grade School Music/Art Teachers	Tied to Art Tax - On hold pending receipt of funds. (includes District 1/3)
	<u>131,612</u>		Increase Contingency	Provide additional funding for Gr 3-4 teacher if enrollment increases.
\$	270,387	1.30	Total Additional Expenditures	

**Riverdale School District
All Funds**

**Adopted Revenues
2013-14**

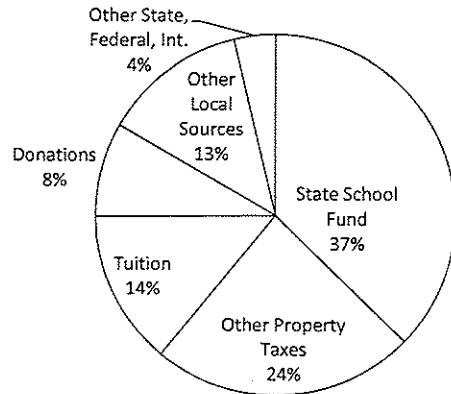


**Adopted Expenditures
2013-14**

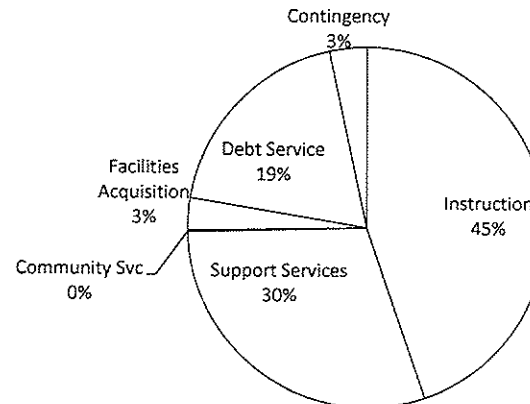


2013-14	
TOTAL REVENUE	\$ 9,810,674
TOTAL EXPENDITURES	\$ 11,342,239
	\$ (1,531,565)

**Revenues
2012-13**



**Expenditures
2012-13**



2012-13	
TOTAL REVENUE	\$ 9,539,124
TOTAL EXPENDITURES	\$ 10,655,966
	\$ (1,116,842)

Revenue Changes Compared to Prior Year:

State Funding increases by 4%	Other Federal decrease by 1%
Tuition increases by 3%	Other local sources decrease by 2%
Other Property Taxes decrease by 4%	

Expenditure Changes Compared to Prior Year:

Instruction increases by 2%
Support services decreases by 2%

**Riverdale School District
2013-14 Adopted Budget All Funds**

	General Fund	Special Revenue	Debt Service	Capital Projects	Total
Revenues					
State School Fund Formula					
Local Property Taxes	\$ 2,141,000	\$ -	\$ -	\$ -	\$ 2,141,000
State School Fund	1,720,596	-	-	-	1,720,596
All Other SSF Revenues	70,394	-	-	-	70,394
	<u>3,931,990</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,931,990</u>
Other Revenues Outside Formula					
Local Option Propty Tax (Current & Prior)	440,000	-	1,514,988	-	1,954,988
Tuition	1,726,373	-	-	-	1,726,373
Donations	810,000	-	-	-	810,000
Other Local Sources	203,000	561,820	320,453	11,300	1,096,573
Intermediate Sources	-	-	-	-	-
Other State Sources	23,000	9,600	-	-	32,600
Federal Sources	-	258,150	-	-	258,150
	<u>3,202,373</u>	<u>829,570</u>	<u>1,835,441</u>	<u>11,300</u>	<u>5,878,684</u>
Total Revenues	<u>7,134,363</u>	<u>829,570</u>	<u>1,835,441</u>	<u>11,300</u>	<u>9,810,674</u>
Requirements					
Expenditures					
Instruction	4,237,620	1,055,270	-	-	5,292,890
Support Services	2,914,896	213,100	-	-	3,127,996
Enterprise/Community Services	-	10,000	-	-	10,000
Facilities Acquisition	-	-	-	327,300	327,300
Debt Service	-	-	2,091,441	-	2,091,441
Contingency	<u>392,612</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>492,612</u>
Total Requirements	<u>7,545,128</u>	<u>1,378,370</u>	<u>2,091,441</u>	<u>327,300</u>	<u>11,342,239</u>
Excess of Revenues Over/(Under) Expenditures	(410,765)	(548,800)	(256,000)	(316,000)	(1,531,565)
Beginning Fund Balance	<u>923,974</u>	<u>769,000</u>	<u>256,000</u>	<u>316,000</u>	<u>2,264,974</u>
Ending Fund Balance	<u>\$ 513,209</u>	<u>\$ 220,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 733,409</u>

2013-14 Budget Assumptions Cont.

Riverdale School District #51J

2013-14 Budget Assumptions

The budget presents an operating plan for the 2013-14 school year. As the budget is developed, some of the information is not known or available. In this case, estimates are made on the best information available. The following assumptions form the basis of the 2013-14 budget preparation.

REVENUES

Student Enrollment Estimates

The number of students is the most important factor in determining both State School Fund Formula and Tuition revenues, Page 16 displays the enrollment estimate for 2013-14 categorized by type of enrollment as of April 22, 2013. Riverdale School District is unique in Oregon with its reliance on students who attend by choice through transfers or payment of tuition. In 2013-14, staff projects a slight decline by five students. Marketing efforts continue to attract new students at all levels.

The district identified 18 openings for transfer students under HB 3681. Most of the students entering these open spots were already students attending Riverdale schools. Additionally three new transfer students were received from the Lake Oswego School District reciprocity agreement.

State School Fund Formula Estimate

The Oregon Department of Education issued a State School Fund (“SSF”) estimate for 2013-14 on March 30, 2013. State School funding for the 2013-15 biennium is assumed to be \$6.55 billion as proposed by the Ways and Means Committee co-chairs. The SSF formula sets a cap on revenues that a public school district can keep based on student enrollment. Base property taxes, Common School Fund, State timber money and more are deducted from the SSF formula and reduce the amount received from the state.

Only resident and transfer students count towards the state school funding formula, tuition paying students are excluded. The SSF formula is calculated on the larger of the current year number of students or the prior year’s. Additional student weighting is allowed for students who are English Language Learners, living in poverty, and receiving special education services. Riverdale High School generates additional weighting as a Small High School with fewer than 300 students. In 2013-14, each full-time student is expected to generate \$6,626. More explanation of the calculation is shown on page 18.

Transportation costs for home to school transportation and curricular field trips are estimated at \$150,500 for 2013-14. These costs are 70 percent reimbursable (\$105,350) under the State School Fund Formula. The home to school transportation contact is based on the national CPI and the increase is budgeted at 2% and that amount of increase includes anticipated fuel increases.

Riverdale’s SSF is expected to increase from \$3.55 million to \$3.92 million in 2013-14 mainly due to the increased state budget.

2013-14 Budget Assumptions Cont.

Statewide Issues

The Legislature is in session and several bills have been introduced that could effect Riverdale. Changes in the way that students are admitted from out-of-district, challenges to Riverdale's ability to charge tuition, continuation of the Small High School SSF correction and overall state school fund amounts are under discussion and subject to change before the end of the session. Additionally, the Legislature has approved further PERS reform that will be discussed below.

Tuition Revenue

The estimate for tuition revenue is based on expected enrollment as follows:

Tuition Estimate For 2013-14

<u>Grade</u>	<u>Tuition</u>	<u>Students</u>	<u>Total Tuition</u>
Kindergarten	5,560	9	50,040
Grades 1-4	11,120	32	355,840
Grades 5-8	11,500	37	425,500
Grades 9-12	11,950	96	1,147,200
Total	N/A	174	1,978,580

Less: 10% Attrition and uncollectables	(200,457)
Sibling Discounts	(27,850)
Tuition Waiver	(11,950)
Staff Waiver	<u>(11,950)</u>
Tuition Estimate for 13-14	<u>\$1,726,373</u>

Foundation Contributions

The Riverdale Schools Foundation solicits donations from parents and community members for Riverdale Schools. The working agreement is that the district will budget as revenues only the amount that the Foundation has raised in pledges for the following year. As of June 3, 2013, the Foundation reported raising \$810,000. This enormous contribution helps all aspects of school operations.

2013-14 Budget Assumptions Cont.

Local Option Dollars

In the November 2010 election, community members approved a Local Option Levy of \$1.07/\$1,000 assessed value. This type of tax levy only applies to the gap between taxes limited by Measure 5 and those limited by Measures 47/50 and varies on a property by property basis. Decline in market value has decreased the amount collected. The amount raised for 2013-14 will not be known until October 2012, when the county assessor prepares the tax roll. While the market value declined in recent years, assessed value continued to grow at about 3% each year. The gap between the two lessened and compressed the amount of taxes that can be raised under the Local Option Levy. The 2011-12 tax amount was unusually large due to the sale of the Riverview Cemetery property to the Portland Parks Bureau.

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13 Est</u>	<u>2013-14 Est</u>
Current Local Option Revenues	\$521,331	\$511,836	\$465,612	\$557,837	\$450,000	\$430,000

EXPENDITURE ASSUMPTIONS

Salary and Benefit Projections

Staffing:

General Fund - The 2012-13 adopted budget provided for 54.28 FTE in the General Fund. During the school year, the district added a full-time grade school teacher, increased the FTE for the high school special education teacher by 0.3, increased the high school librarian by 0.2, and added 0.05 FTE high school teacher time and 0.06 grade school special education assistant. In the 2013-14 proposed budget, 0.14 grade school special education teacher moves from grant funding to the General Fund as the grant declines. To balance the proposed budget, 0.5 FTE teacher and one FTE classified staff were reduced. The resulting total is 54.53 FTE in the proposed 2013-14 General Fund budget.

Special Revenue Fund – The 2012-13 adopted budget included 2.98 FTE. For the 2013-14 proposed budget, changes include a reduction of 0.14 special education teacher due to a decline in grant funding, the addition of 0.44 FTE in the Extended Kindergarten program and 0.53 FTE in the Preschool Program. The resulting total is 3.81 FTE.

2013-14 Budget Assumptions Cont.

Salaries and Benefits

Licensed staff salaries have been set by a bargaining agreement through 2015-16. The classified, administrators and confidential staff are budgeted to receive step increases based on the Board approved salary schedules.

District contributions for health care for 2013-14 are set at \$1,205 per month for licensed, classified and confidential staff. Administrators receive full insurance.

Category	Salaries/Wages Increase	Insurance Cap/Changes
Licensed Teachers	0.5% July 1 + 0.5% mid year Eligible employees will receive experience steps on the salary scale.	\$1,205/month, new staff contributions prorated on FTE
Classified and Confidential Staff	No COLA applied to salary scale. Eligible employees will receive experience steps on the salary scale.	\$1,205/month, all part-time staff prorated contributions beginning October 2013.
Administrators	No COLA applied to salary scale. Eligible employees will receive experience steps on the salary scale.	Full insurance contributions for full-time staff, limited choice of plans.

Estimated PERS Rate Increase

Public agencies in the State are subject to significant employer contribution rate increases for the Public Employees Retirement System (PERS) effective July 1, 2013. The PERS Board reviews the actuarial calculations every two years and establishes rates system-wide. The Tier I and II rate for school districts effective July 1, 2013, is scheduled to increase from 19.42% to 26.69%, or 7.27 percentage points. The Legislature has approved a reform bill to the current PERS system of benefits. “SB822 includes graduated cost of living adjustments on retirement benefits, elimination of tax benefits for out-of-state retirees, and a strong request that the PERS Board limit employer rate increases over the next couple of years. (COSA, Chuck Bennett)” **The 2013-14 budget assumption is that SB822 will be approved and that new rates will be set that save \$143,000 (General Fund) from the established 2013-14 rates. This is an aggressive assumption and relies on \$200 million in statewide budget savings from PERS reform.**

2013-14 Budget Assumptions Cont.

Fiscal Year Beginning	Tier I/II PERS Rate for School Districts
July 1, 2013	26.69%, established by the PERS Board
July 1, 2011	19.42%
July 1, 2009	14.22%

Additionally, Riverdale School District negotiated with licensed, administrators, and confidential staff to pay the 6% contribution to the PERS IAP plan in lieu of salary.

Riverdale School District participated as part of a school district pension bond pool to sell debt to offset its unfunded actuarial liability with PERS. As the interest on the pension bonds is less than the 8% rate charged by PERS, the district saved retirement costs by doing this. Debt service expenditures in Fund 330, Debt Service Fund-PERS Bonds, pay the principal and interest on the debt. Charges to employee benefit accounts based on salary and wages recoup some of the PERS rate savings and accumulate in the Fund 330, Debt Service Fund-PERS Bonds, to repay this debt.

Early Retirement

The District pays six years of stipends and insurance for eligible retirees in addition to benefits they receive under PERS. The District negotiated an end to this practice and only one employee remains eligible upon retirement. To offset reductions in staff, the district also offered a voluntary early retirement incentive to staff in spring 2011 and 2012. Costs related to these post-retirement benefits are captured in the General Fund Function 2700.

Other Expenditures Increases

Transportation – The district contracts with First Student for student transportation. The contract calls for an increase each year based on the consumer Price increase. The proposed budget includes a 2% increase.

Utilities – Utilities include electricity, natural gas, water, sewage, garbage, and phone services. The proposed budget includes a 2% increase.

Land Lease - The Portland Public School District owns the land where Riverdale High School is located. Each year the lease payments on the land increase by 2%. The 2013-14 payments will be \$12,682 per month for a total cost of \$152,180.

2013-14 Budget Assumptions Cont.

Contingency and Unappropriated Ending Fund Balance

Contingency for the General Fund is budgeted at \$261,000 or 4% of the operating budget. The Facilities Grant in the Special Revenue Fund has a budgeted contingency of \$100,000. This money is set aside for unplanned for needs such as unexpected enrollment increases or loss of revenues. To access the contingency amounts, the board must approve a transfer of the contingency in an official board action.

Unappropriated Ending Fund Balance provides for future years operations. Any money so designated may not be used during the budget year. The General Fund Unappropriated Ending Fund Balance is proposed to increase from \$400,000 to \$513,209 in this budget. This increase was planned to help offset a large reduction in revenues expected in 2014-15 as the declining number of resident and transfer students will be reflected in the SSF.

The Facilities Grant in the Special Revenue Fund has a budgeted Unappropriated Ending Fund Balance of \$220,200 to follow the plan of spending these funds over the next several years. Anticipating that the state's economic difficulties would continue for at least six years, in 2011, Budget Committee members recommended to the Board that the Facilities Grant be spent down over the next 5-6 years to support key areas such as staff development, curriculum purchases, technology replacement, and maintenance at the high school. That recommendation has been followed in the proposed budget.

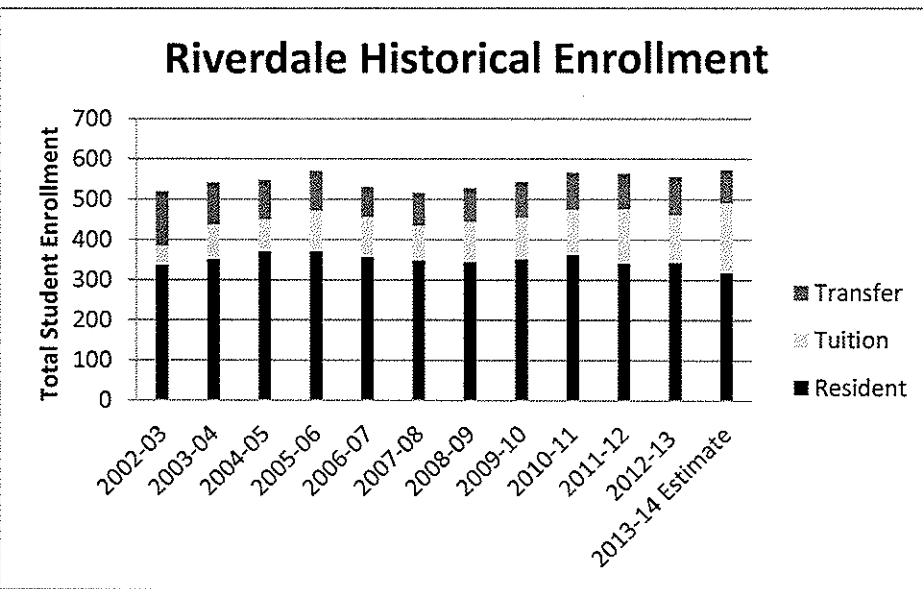
Riverdale School District
2013-14 Projected Enrollment as of 5/31/2013

Riverdale Grade School				
Grade	Resident	Tuition	Transfer	Total
Kinder	15	9	-	24
Grade 1	20	7	3	30
Grade 2	14	8	2	24
Grade 3	24	7	1	32
Grade 4	31	10	1	42
Grade 5	29	8	3	40
Grade 6	37	10	4	51
Grade 7	30	11	6	47
Grade 8	28	8	6	42
Total K-8	228	78	26	332

Riverdale High School				
Grade	Resident	Tuition	Transfer	Total
Grade 9	14	30	3	47
Grade 10	26	20	22	68
Grade 11	24	27	13	64
Grade 12	26	19	18	63
Total 9-12	90	96	56	242

Total Projected Enrollment All Grades 2013-14				
	Resident	Tuition	Transfer	Total
Total	318	174	82	574

Historical Enrollment Data				
School Year	Resident	Tuition	Transfer	Total Students
2002-03	337	49	135	521
2003-04	351	89	103	542
2004-05	371	81	97	549
2005-06	371	101	99	571
2006-07	356	101	74	531
2007-08	348	88	81	517
2008-09	345	102	83	529
2009-10	352	105	88	544
2010-11	363	113	92	567
2011-12	342	135	89	565
2012-13	343	120	93	556
2013-14 Estimate	318	174	82	574



Notes:

Enrollment projections for the 2013-14 school year were prepared by looking at currently enrolled students and determining the number of students that would be returning. The District surveyed all eighth grade students to determine how many current eighth graders would be attending Riverdale High School. The District looked at the enrollment data from the last ten years to determine the enrollment trend. As of May 31, 2013 enrollment has increased mainly from tuition students.

Riverdale General Fund Revenue
State School Fund Formula

	2009-10 Audit	2010-11 Actual	2011-12 Est	2012-13 Est	2013-14 Est
State School Fund Formula Revenues (SSF)					
Current Year Taxes	\$ 2,007,669	\$ 1,982,696	\$ 2,388,252	\$ 2,100,000	\$ 2,100,000
Prior Year Taxes		71,886	55,133	40,000	41,000
Penalties & Interest on Taxes	774	16,361	960	500	-
County School Funds	1,051	80	520	1,200	1,200
State School Fund - General Support	1,503,917	1,369,298	1,415,465	1,345,364	1,720,596
Common School Fund	62,554	44,834	42,778	44,764	32,194
Federal Forest Fees	<u>1,321</u>	<u>1,150</u>	<u>313</u>	<u>37,000</u>	<u>37,000</u>
Revenues Covered Under SSF	\$ 3,577,286	\$ 3,486,305	\$ 3,903,421	\$ 3,554,376	\$ 3,931,990
Average Daily Membership weighted (ADMw)					
Regular ADM	443.1	454.3	428.97	430.43	384.5
English as a Second Language	-	0.5	0	1.42	0.5
Special Education - Individualized Ed Plans	46	46	39	47.44	42.3
Poverty	7.2	7.4	6.96	6.96	7.05
Small High School Correction	<u>88.8</u>	<u>88.7</u>	<u>88.76</u>	<u>88.76</u>	<u>88.76</u>
	585.1	596.9	564.19	575.01	523.11
Extended ADMw	585.1	596.8	596.3	575.41	575.41
General Purpose Grant per Student	\$ 5,850	\$ 5,730	\$ 5,935	\$ 5,993	\$ 6,626
Est. State Rev	\$ 3,422,659	\$ 3,419,626	\$ 3,539,284	\$ 3,435,172	\$ 3,812,667
Transportation (70% of Home-to-school)	<u>201,984</u>	<u>96,710</u>	<u>122,500</u>	<u>119,224</u>	<u>105,350</u>
Total State School Fund Formula Revenues	\$ 3,624,643	\$ 3,516,336	\$ 3,661,784	\$ 3,554,376	\$ 3,918,227
Est Amount due from/(to) State	\$ 47,357	\$ 30,031	\$ (241,638)	\$ -	\$ -

When the revenues subject to the SSF exceed the amount we earn under the formula, the state captures the excess in May of the year after fiscal year end. So, in May 2013, we expect to owe the state \$241,638 and expect that our payment from the state will be reduced by that amount.

STATE SCHOOL FUND GRANT

2013-2014

Based on \$6.55 Billion Co-Chairs Budget with 49/51 split as of 5/30/2013

Multnomah County, Riverdale SD 51J

District ID: 2188

2013-2014 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$2,141,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$32,178.45
County School Fund	=	\$1,200.00
State Managed Timber	=	\$37,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$2,211,378.45

2013-2014 Experience Adjustment

District Average Teacher Experience	=	15.88
State Average Teacher Experience	=	13.04
Experience Adjustment (Difference in District and State Teacher Experience)	=	2.84

2013-2014 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$173,700.00
Trans per ADMr Rank.	33%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$121,590.00

2013-2014 Extended ADMW

2013-2014 ADMW	2012-2013 ADMW	Extended ADMW
Riverdale SD 51J (non-charter)	523.11	575.01

District Extended ADMW 575.01

2013-2014 General Purpose Grant

(Extended ADMW x [\$4500 +(\$25 x Experience Adjustment)]) x Funding Ratio
(575.01 x [\$4500 + (\$25 x 2.84)]) X 1.449719228349 = \$3,810,400

2013-2014 Total Formula Revenue

General Purpose Grant + Transportation Grant
= \$3,810,400 + \$121,590 = \$3,931,990

2013-2014 State School Fund Grant

Total Formula Revenue - Local Revenue
= \$3,931,990 - \$2,211,378 = \$1,720,611

General Purpose Grant per Extended ADMW= \$6,627
Total Formula Revenue per Extended ADMW= \$6,838
Charter Schools Rate(ORS 338.155)= \$7,284

SSF	Total Paid To date Small HS Grant	Facility Grant	Estimated Remaining Balance Due SSF	Small HS Grant	Facility Grant	High Cost Disability
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Riverdale School District #51J

Tax Levy History

	RATE BASED LEVIES						AMOUNT BASED LEVY	
	Inside SSF Formula			Outside SSF Formula				
	Permanent Rate \$3.8149/\$1,000			Local Option Levy \$1.07/\$1,000			General Obligation Bonds	
	Amount Levied	Amount Collected 1st Yr		Amount Levied	Compression	Amount Collected 1st Yr	Amount Levied	Amount Collected 1st Yr
2008-09	\$ 1,988,396	\$ 1,851,736		\$ 557,704	\$ (6,013)	\$ 521,331	\$ 900,500	\$ 844,255
2009-10	2,055,545	1,931,426		576,538	(31,924)	511,836	1,489,967	1,405,485
2010-11	2,098,343	1,981,758		588,542	(91,623)	465,612	1,569,400	1,448,948
2011-12	2,178,623	2,444,346	**	584,855	(97,485)	572,015	1,748,075	1,950,205
2012-13 Est.	2,212,561	2,079,807	*	611,027	(163,452)	447,575	1,926,000	1,838,729
2013-14 Budget	2,226,935	2,100,000	*	615,000	(185,000)	430,000	1,853,646	1,747,988

* Budgeted amount shown as collected the first year, collections through mid-August are accrued into the fiscal year.

** Actual taxes collected in 2011-12 were higher than amounts levied due to the sale of land from the Riverview Cemetery to the City of Portland Parks & Recreation.

The Permanent Rate levy was established by the State to implement Measures 47/50. Assessed Value increases at 3% per year.

The Local Option Tax rate was approved by Riverdale voters in November 2010. It collects taxes that fall under the Measure 5 limit, and above the Measure 47/50 limit, referred to as "the gap". As market value has dropped, the amount collected is declining. Compression is the amount that exceeds the M5 limit and cannot be collected.

Taxes to pay debt service on General Obligation Bonds that were approved by Riverdale voters are exempt from the Measure 5 limitation. The District calculates the amount needed to fund debt service and estimates an amount of taxes that will not be collectable.

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100 – General Fund

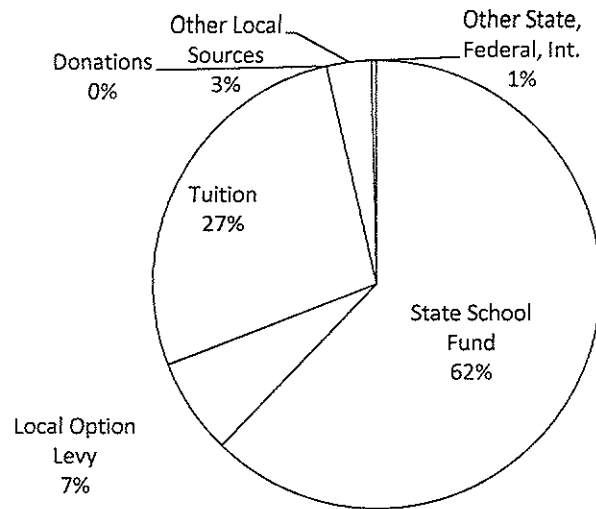
The General Fund is the largest of the district's funds and covers the operations of schools, including expenditures for salaries and benefits, supplies, utilities, and other general expenses.

The Local Option Levy and State School Fund Formula (SSF) revenue and expenditures are reported in the General Fund.

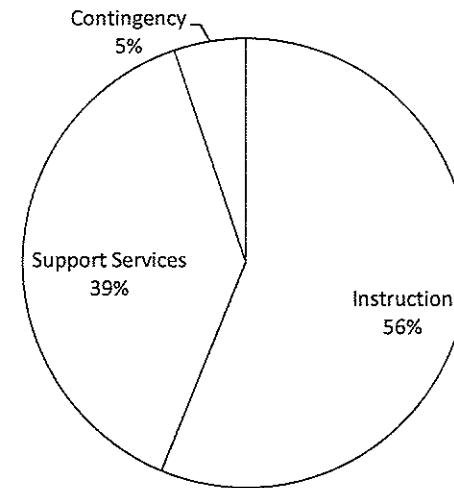


**Riverdale School District
Adopted Budget 2013-14
General Fund**

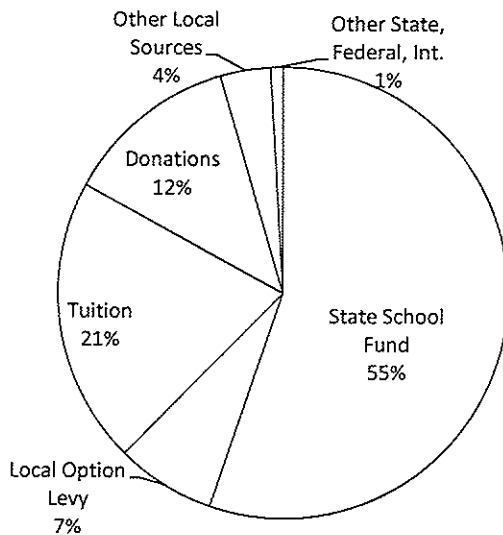
Revenues 2013-14



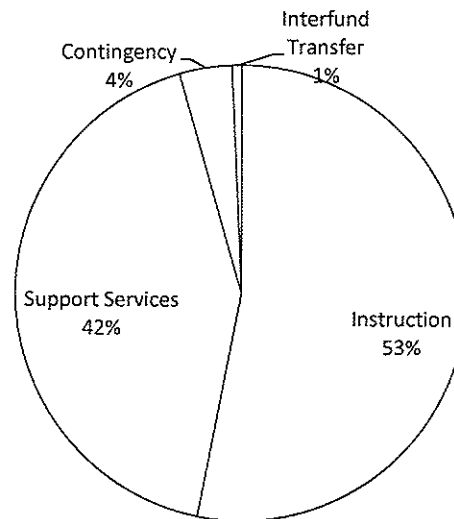
Expenditures 2013-14



Revenues 2012-13



Expenditures 2012-13



Changes in Revenues:

State School Fund Formula increases 2%
Local Option Levy decreases 1%
Donations decrease 1%

Tuition increases 2%
Other Local Sources decrease 1%
Other State, Federal sources decrease 1%

Changes in Expenditures:

Instruction increases 3%
Support Services decreases 2%
No Interfund Transfers in 2013-14

Riverdale School District
2013-14 Adopted Budget General Fund

	Actual 09-10	Actual 10-11	Actual 11-12	Adopted 12-13	Adopted 13-14
Revenues					
State School Fund Formula					
Local Property Taxes	\$ 1,996,643	\$ 2,070,943	\$ 2,444,345	\$ 2,140,500	\$ 2,141,000
State School Fund	1,503,917	1,369,298	1,415,465	1,332,036	1,720,596
All Other SSF Revenues	64,926	46,064	43,611	81,840	70,394
	<u>3,565,486</u>	<u>3,486,305</u>	<u>3,903,421</u>	<u>3,554,376</u>	<u>3,931,990</u>
Other Revenues Outside Formula					
Local Property Taxes (Current & Prior)	527,784	485,157	572,016	459,500	440,000
Tuition	1,162,930	1,276,274	1,519,229	1,325,700	1,726,373
Donations	750,000	785,700	732,332	805,000	810,000
Other Local Sources	237,469	303,738	92,908	232,625	203,000
Intermediate Sources	2,673	58,000	-	58,000	-
Other State Sources	119,178	89,562	176,376	-	23,000
Federal Sources	69,962	305,197	1,463	-	-
	<u>2,869,996</u>	<u>3,303,628</u>	<u>3,094,324</u>	<u>2,880,825</u>	<u>3,202,373</u>
Total Revenues	<u>6,435,482</u>	<u>6,789,933</u>	<u>6,997,745</u>	<u>6,435,201</u>	<u>7,134,363</u>
Requirements					
Expenditures					
Instruction	3,601,039	3,880,390	3,629,677	3,676,562	4,237,620
Support Services	3,126,128	2,795,566	2,804,242	2,940,981	2,914,896
Contingency			-	261,000	392,612
Total Requirements	<u>6,727,167</u>	<u>6,675,956</u>	<u>6,433,919</u>	<u>6,878,543</u>	<u>7,545,128</u>
Excess of Revenues Over/(Under) Expenditures	(291,685)	113,977	563,826	(443,342)	(410,765)
Other Financing Sources/(Uses)					
Interfund Transfers In	-	-	-	44,342	-
Interfund Transfers Out	-	-	-	(47,000)	-
Net Change in Bund Balance	<u>(291,685)</u>	<u>113,977</u>	<u>563,826</u>	<u>(446,000)</u>	<u>(410,765)</u>
Beginning Fund Balance	<u>1,462,643</u>	<u>1,006,290</u>	<u>1,120,268</u>	<u>846,000</u>	<u>923,974</u>
Ending Fund Balance	<u>\$ 1,170,958</u>	<u>\$ 1,120,267</u>	<u>\$ 1,684,094</u>	<u>\$ 400,000</u>	<u>\$ 513,209</u>

Note: 2012-13 Transfer In from Debt Service Fund is Loan Repayment. Transfer out is Construction Excise Tax.

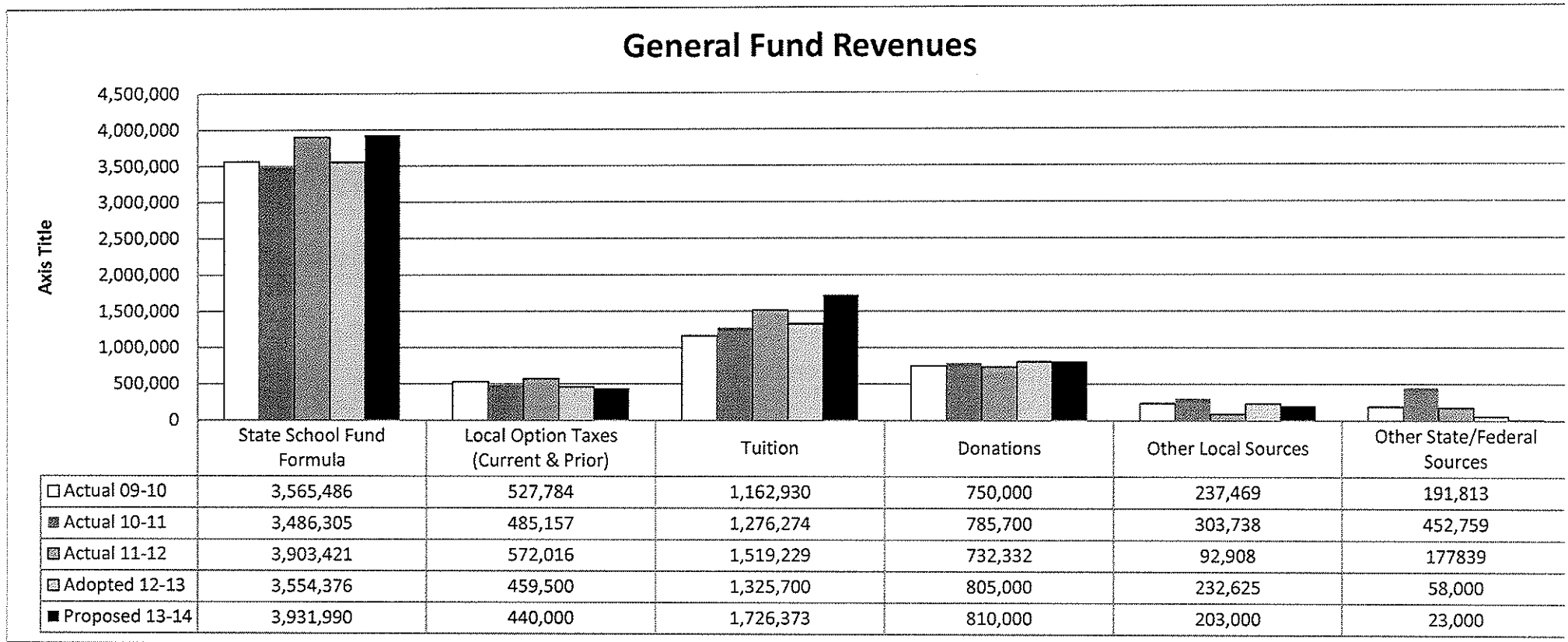
Ending Fund Balances may not equal beginning balances in the following year due to audit adjustments.

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Resources Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 100	General								
1111	Current Year Taxes	1,981,758.28	2,388,252.29	2,100,000.00	0.00	2,100,000.00	2,100,000.00	2,100,000.00	0.00
1112	Prior Year Taxes	71,885.78	55,133.30	40,000.00	0.00	41,000.00	41,000.00	41,000.00	0.00
1113	County Tax Sales for Back Taxes	16,361.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1121	Current Year Local Option Taxes	465,611.91	557,836.52	450,000.00	0.00	430,000.00	430,000.00	430,000.00	0.00
1122	Prior Year Local Option Taxes	19,305.80	13,943.68	9,500.00	0.00	10,000.00	10,000.00	10,000.00	0.00
1123	Penalties & Interest on Local Option Tax	239.46	235.14	0.00	0.00	0.00	0.00	0.00	0.00
1130	Construction Excise Tax	13,756.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1190	Penalties & Interest on Taxes	938.14	959.91	500.00	0.00	0.00	0.00	0.00	0.00
1310	Tuition	1,276,273.79	1,519,229.16	1,325,700.00	0.00	1,573,749.00	1,726,373.00	1,726,373.00	0.00
1510	Interest on Investments	6,216.51	13,821.72	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
1740	Fees	103,692.63	68,950.00	121,800.00	0.00	120,000.00	120,000.00	120,000.00	0.00
1920	Contributions & Donations - Private Sou	785,700.00	732,331.98	805,000.00	0.00	720,000.00	810,000.00	810,000.00	0.00
1990	Miscellaneous Revenue	180,072.35	10,136.27	107,825.00	0.00	66,000.00	80,000.00	80,000.00	0.00
1000	Local Sources	4,921,812.36	5,360,829.97	4,963,325.00	0.00	5,063,749.00	5,320,373.00	5,320,373.00	0.00
2101	County School Funds	79.50	519.71	1,200.00	0.00	1,200.00	1,200.00	1,200.00	0.00
2199	Other Intermediate Sources	58,000.00	0.00	58,000.00	0.00	0.00	0.00	0.00	0.00
2000	Intermediate Sources	58,079.50	519.71	59,200.00	0.00	1,200.00	1,200.00	1,200.00	0.00
3101	State School Fund - General Support	1,426,196.04	1,415,464.69	1,332,036.00	0.00	1,706,833.00	1,720,596.00	1,720,596.00	0.00
3103	Common School Fund	44,833.99	42,777.96	43,640.00	0.00	32,194.00	32,194.00	32,194.00	0.00
3104	State Managed Timber	0.00	0.00	37,000.00	0.00	37,000.00	37,000.00	37,000.00	0.00
3110	Prior Year SSF Adjustment	0.00	29,063.60	0.00	0.00	0.00	0.00	0.00	0.00
3120	SSF - Small HS Adj	0.00	35,883.03	0.00	0.00	23,000.00	23,000.00	23,000.00	0.00
3199	Other Restricted Grants	32,664.25	111,429.81	0.00	0.00	0.00	0.00	0.00	0.00
3000	State Sources	1,503,694.28	1,634,619.09	1,412,676.00	0.00	1,799,027.00	1,812,790.00	1,812,790.00	0.00
4500	Federal Revenue	0.00	1,462.68	0.00	0.00	0.00	0.00	0.00	0.00
4503	Federal Grant-Restricted	305,197.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4801	Federal Forest Fees	1,149.72	312.67	0.00	0.00	0.00	0.00	0.00	0.00
4000	Federal Sources	306,346.79	1,775.35	0.00	0.00	0.00	0.00	0.00	0.00
5200	Interfund Transfers	0.00	0.00	44,342.00	0.00	0.00	0.00	0.00	0.00
5400	Fund Balance	1,006,290.25	1,120,267.87	846,000.00	0.00	923,974.00	923,974.00	923,974.00	0.00
5000	Other Sources	1,006,290.25	1,120,267.87	890,342.00	0.00	923,974.00	923,974.00	923,974.00	0.00
Total Fund 100	General	7,796,223.18	8,118,011.99	7,325,543.00	0.00	7,787,950.00	8,058,337.00	8,058,337.00	0.00

**Riverdale School District
Adopted Budget 2013-14
General Fund**



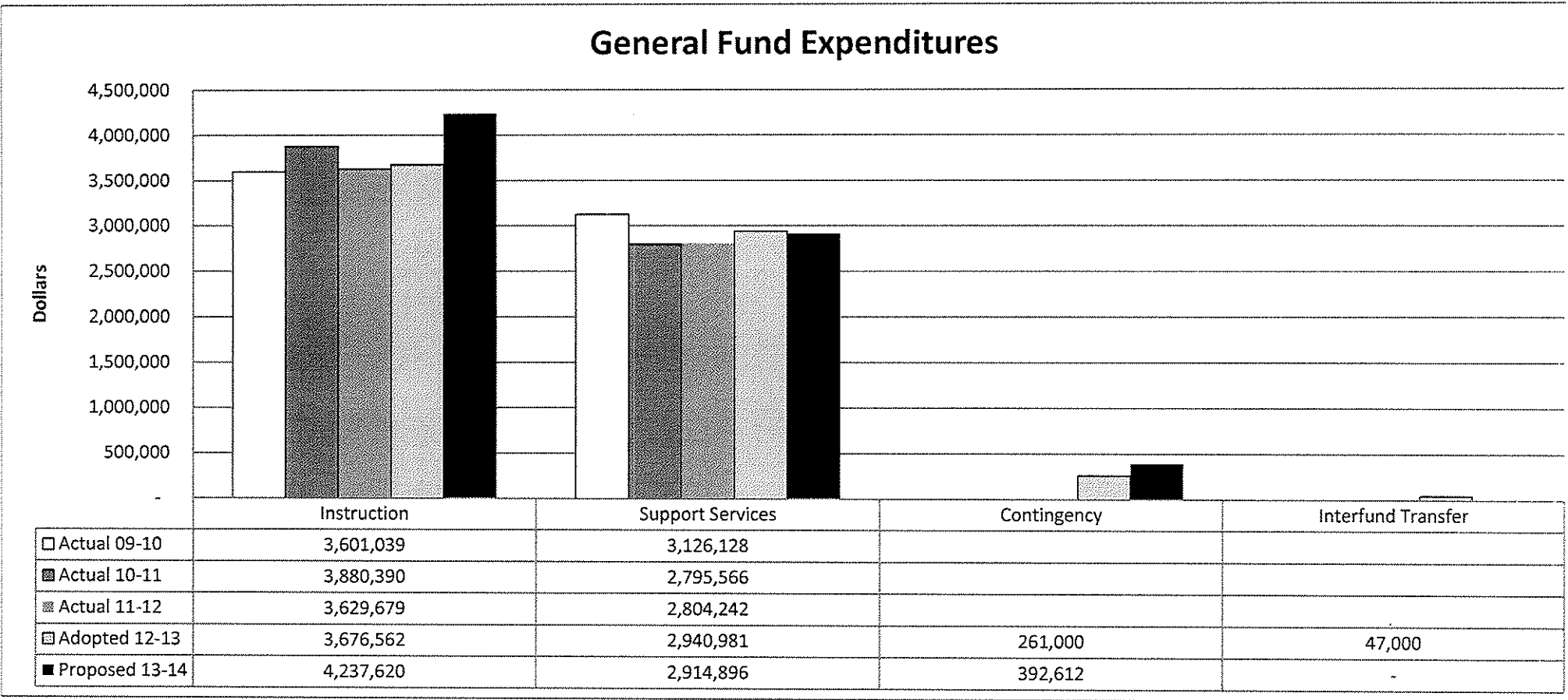
State School Fund Formula includes the base rate property taxes, county school funds, local school funds, state timber money, and federal forest fees.

Local Option Taxes were approved by neighborhood voters to support school operations at \$1.07 per thousand assessed value.

Tuition is charged to students attending from outside the district who have not received interdistrict transfers.

Donations are made primarily through the Riverdale Schools Foundation.

**Riverdale School District
Adopted Budget 2013-14
General Fund**



Instruction includes all direct classroom instruction, student activities and athletics, and special education services.

Support Services includes attendance, counseling, libraries, staff development, school board, superintendent's office, principal's office, maintenance and utilities, business services, human resources and payroll, technology, and post-retirement benefits for teachers.

Contingency is available for unforeseen needs and requires Board action to spend.

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Requirements Report

			Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 100 General										
Function 1000	Instruction									
000	All Objects		3,880,389.53	3,629,678.60	3,776,562.32	36.76	4,098,844.54	4,237,619.56	4,237,619.54	38.72
Function 2000	Support Services									
000	All Objects		2,795,565.72	2,804,242.08	2,940,980.68	18.52	2,914,896.29	2,914,896.29	2,914,896.29	17.12
Function 5000	Other Uses									
000	All Objects		0.00	0.00	47,000.00	0.00	0.00	0.00	0.00	0.00
Function 6000	Contingency									
000	All Objects		0.00	0.00	161,000.00	0.00	261,000.00	392,612.00	392,612.00	0.00
Function 7000	Unappropriated Ending Fund Balance									
000	All Objects		0.00	0.00	400,000.00	0.00	513,209.17	513,209.17	513,209.17	0.00
Total Fund 100	General		6,675,955.25	6,433,920.68	7,325,543.00	55.28	7,787,950.00	8,058,337.02	8,058,337.00	55.84

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 100 General									
Function	0000 All Functions								
100	Salaries	3,728,759.37	3,427,250.12	3,520,225.03	55.28	3,540,472.63	3,622,591.89	3,622,591.87	55.84
200	Associated Payroll Costs	1,637,060.07	1,850,867.34	2,013,244.97	0.00	2,194,190.20	2,236,595.96	2,236,595.96	0.00
300	Purchased Services	1,041,868.06	975,294.56	1,021,314.00	0.00	1,103,238.00	1,117,488.00	1,117,488.00	0.00
400	Supplies and Materials	177,454.74	96,961.30	92,879.00	0.00	96,985.00	96,985.00	96,985.00	0.00
500	Capital Outlay	0.00	19,000.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	90,813.01	64,547.36	69,880.00	0.00	78,855.00	78,855.00	78,855.00	0.00
700	Fund Modification	0.00	0.00	47,000.00	0.00	0.00	0.00	0.00	0.00
800	Other Uses of Funds	0.00	0.00	561,000.00	0.00	774,209.17	905,821.17	905,821.17	0.00
Total Fund 100 General		6,675,955.25	6,433,920.68	7,325,543.00	55.28	7,787,950.00	8,058,337.02	8,058,337.00	55.84

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 100 General									
Function 1111	Elementary Programs								
111	Licensed Salaries	884,928.17	785,255.72	816,169.07	12.47	831,131.70	874,200.80	874,200.80	13.27
112	Classified Salaries	17,419.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	Nonpermanent Salaries	28,358.86	33,194.55	50,000.00	0.00	120,000.00	120,000.00	120,000.00	0.00
130	Additional Salary	3,987.07	14,074.38	6,000.00	0.00	27,500.00	27,500.00	27,500.00	0.00
100	Salaries	934,693.23	832,524.65	872,169.07	12.47	978,631.70	1,021,700.80	1,021,700.80	13.27
210	PERS Related Costs	160,119.61	186,558.68	197,492.02	0.00	240,183.86	255,049.17	255,049.17	0.00
220	FICA - Medicare / Social Security	67,773.09	62,440.92	62,437.89	0.00	63,581.59	66,876.41	66,876.41	0.00
230	Workers Comp/Unemployment	2,151.36	5,067.57	3,885.29	0.00	19,116.04	20,106.64	20,106.64	0.00
240	Insurance	204,365.74	169,708.13	168,121.73	0.00	206,387.33	206,472.14	206,472.14	0.00
200	Associated Payroll Costs	434,409.80	423,775.30	431,936.93	0.00	529,268.82	548,504.36	548,504.36	0.00
310	Instructional/Professional/Technical Services	0.00	700.00	400.00	0.00	400.00	400.00	400.00	0.00
320	Rentals and Utilities	186.90	255.00	200.00	0.00	7,200.00	7,200.00	7,200.00	0.00
340	Travel	0.00	62.16	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	7,975.45	911.63	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	8,162.35	1,928.79	600.00	0.00	7,600.00	7,600.00	7,600.00	0.00
410	Consumable Supplies & Materials	4,840.03	5,469.24	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	12,866.98	76.95	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	232.00	250.00	0.00	253.00	253.00	253.00	0.00
400	Supplies and Materials	17,707.01	5,778.19	250.00	0.00	253.00	253.00	253.00	0.00
640	Dues and Fees	195.00	63.00	100.00	0.00	100.00	100.00	100.00	0.00
600	Other Objects	195.00	63.00	100.00	0.00	100.00	100.00	100.00	0.00
Total Function 1111 Elementary Programs		1,395,167.39	1,264,069.93	1,305,056.00	12.47	1,515,853.52	1,578,158.16	1,578,158.16	13.27
Function 1113	Elementary Extracurricular								
111	Licensed Salaries	3,127.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	3,127.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	488.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 100 General									
Function 1113	Elementary Extracurricular								
220	FICA - Medicare / Social Security	233.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Workers Comp/Unemployment	12.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	734.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1113 Elementary Extracurricular		4,461.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1121	Middle School Programs								
111	Licensed Salaries	364,467.21	354,799.29	350,609.14	5.50	354,736.08	354,736.08	354,736.08	5.50
120	Nonpermanent Salaries	6,653.78	8,278.32	20,000.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	201.17	3,107.15	5,583.00	0.00	0.00	0.00	0.00	0.00
199	Taxable Stipends	383.48	1,549.89	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	371,705.64	367,734.65	376,192.14	5.50	354,736.08	354,736.08	354,736.08	5.50
210	PERS Related Costs	58,452.70	85,213.34	82,889.65	0.00	105,606.35	105,606.35	105,606.35	0.00
220	FICA - Medicare / Social Security	27,990.36	27,919.06	26,822.35	0.00	27,137.32	27,137.32	27,137.32	0.00
230	Workers Comp/Unemployment	792.25	2,283.86	1,821.82	0.00	8,158.94	8,158.94	8,158.94	0.00
240	Insurance	54,884.76	65,382.85	77,817.35	0.00	86,565.96	86,565.96	86,565.96	0.00
200	Associated Payroll Costs	142,120.07	180,799.11	189,351.17	0.00	227,468.57	227,468.57	227,468.57	0.00
310	Instructional/Professional/Technical Services	0.00	635.00	100.00	0.00	100.00	100.00	100.00	0.00
389	Other Non-Instr / Prof Technical Services	17,250.00	0.00	0.00	0.00	0.00	14,250.00	14,250.00	0.00
300	Purchased Services	17,250.00	635.00	100.00	0.00	100.00	14,350.00	14,350.00	0.00
410	Consumable Supplies & Materials	1,643.51	1,392.99	1,000.00	0.00	1,010.00	1,010.00	1,010.00	0.00
420	Textbooks	7,675.85	250.00	100.00	0.00	101.00	101.00	101.00	0.00
450	Food	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	397.95	200.00	0.00	202.00	202.00	202.00	0.00
400	Supplies and Materials	9,619.36	2,040.94	1,300.00	0.00	1,313.00	1,313.00	1,313.00	0.00
Total Function 1121 Middle School Programs		540,695.07	551,209.70	566,943.31	5.50	583,617.65	597,867.65	597,867.65	5.50
Function 1122	Middle School Extracurricular								
111	Licensed Salaries	37,249.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 100 General									
Function 1122	Middle School Extracurricular								
120	Nonpermanent Salaries	0.00	824.93	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	22,719.63	35,387.24	33,500.00	0.00	35,000.00	35,000.00	35,000.00	0.00
100	Salaries	59,968.71	36,212.17	33,500.00	0.00	35,000.00	35,000.00	35,000.00	0.00
210	PERS Related Costs	6,817.74	5,030.82	4,200.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	4,444.18	2,859.14	2,170.00	0.00	0.00	0.00	0.00	0.00
230	Workers Comp/Unemployment	127.98	258.58	110.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	2,273.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	13,663.19	8,148.54	6,480.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	492.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	2,891.40	4,758.58	4,800.00	0.00	4,800.00	4,800.00	4,800.00	0.00
300	Purchased Services	2,891.40	5,250.58	4,800.00	0.00	4,800.00	4,800.00	4,800.00	0.00
410	Consumable Supplies & Materials	0.00	312.14	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	312.14	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1122 Middle School Extracurricular		76,523.30	49,923.43	44,780.00	0.00	39,800.00	39,800.00	39,800.00	0.00
Function 1131	High School Programs								
111	Licensed Salaries	900,304.42	753,955.52	804,391.20	12.38	854,059.12	869,809.28	869,809.28	13.00
113	Administrators	6,477.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	Nonpermanent Salaries	34,679.64	93,203.30	93,350.78	0.62	0.00	0.00	0.00	0.00
130	Additional Salary	13,939.41	2,437.18	16,497.00	0.00	27,500.00	27,500.00	27,500.00	0.00
199	Taxable Stipends	0.00	6,585.63	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	955,401.04	856,181.63	914,238.98	13.00	881,559.12	897,309.28	897,309.28	13.00
210	PERS Related Costs	147,182.98	196,889.10	206,350.43	0.00	245,589.76	251,081.92	251,081.92	0.00
220	FICA - Medicare / Social Security	67,883.60	63,831.78	64,852.28	0.00	65,335.40	66,540.28	66,540.28	0.00
230	Workers Comp/Unemployment	1,719.55	5,336.75	4,408.25	0.00	19,642.84	20,005.10	20,005.10	0.00
240	Insurance	203,693.99	188,692.24	185,514.94	0.00	196,750.03	196,750.03	196,750.03	0.00
200	Associated Payroll Costs	420,480.12	454,749.87	461,125.90	0.00	527,318.03	534,377.33	534,377.33	0.00
310	Instructional/Professional/Technical Services	0.00	390.00	0.00	0.00	0.00	0.00	0.00	0.00
320	Rentals and Utilities	524.73	0.00	0.00	0.00	7,000.00	7,000.00	7,000.00	0.00
340	Travel	0.00	884.48	0.00	0.00	0.00	0.00	0.00	0.00

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		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
300	Purchased Services	524.73	1,274.48	0.00	0.00	7,000.00	7,000.00	7,000.00	0.00
400	Supplies and Materials	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	12,022.66	1,782.46	10,000.00	0.00	10,100.00	10,100.00	10,100.00	0.00
420	Textbooks	286.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	448.05	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	12,429.17	2,230.51	10,000.00	0.00	10,100.00	10,100.00	10,100.00	0.00
640	Dues and Fees	0.00	895.00	1,800.00	0.00	1,800.00	1,800.00	1,800.00	0.00
600	Other Objects	0.00	895.00	1,800.00	0.00	1,800.00	1,800.00	1,800.00	0.00
Total Function 1131 High School Programs		1,388,835.06	1,315,331.49	1,387,164.88	13.00	1,427,777.15	1,450,586.61	1,450,586.61	13.00
Function 1132	High School Extracurricular								
111	Licensed Salaries	71,917.35	51,716.00	52,750.32	0.70	0.00	0.00	0.00	0.00
113	Administrators	11,188.47	0.00	0.00	0.00	53,998.32	53,998.32	53,998.32	0.70
120	Nonpermanent Salaries	0.00	1,217.40	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	49,559.49	77,369.98	57,900.00	0.00	65,000.00	65,000.00	65,000.00	0.00
100	Salaries	132,665.31	130,303.38	110,650.32	0.70	118,998.32	118,998.32	118,998.32	0.70
210	PERS Related Costs	15,002.96	21,406.13	11,225.02	0.00	16,208.32	16,208.32	16,208.32	0.00
220	FICA - Medicare / Social Security	9,981.12	9,977.19	4,355.00	0.00	4,130.88	4,130.88	4,130.88	0.00
230	Workers Comp/Unemployment	285.90	919.29	1,074.31	0.00	1,241.96	1,241.96	1,241.96	0.00
240	Insurance	14,984.05	14,647.52	15,751.17	0.00	14,432.09	14,432.09	14,432.09	0.00
200	Associated Payroll Costs	40,254.03	46,950.13	32,405.50	0.00	36,013.25	36,013.25	36,013.25	0.00
320	Rentals and Utilities	5,852.79	4,556.79	6,500.00	0.00	6,500.00	6,500.00	6,500.00	0.00
340	Travel	3,684.96	3,454.69	2,900.00	0.00	2,900.00	2,900.00	2,900.00	0.00
389	Other Non-Instr / Prof Technical Services	17,694.49	10,992.02	12,000.00	0.00	12,000.00	12,000.00	12,000.00	0.00
300	Purchased Services	27,232.24	19,003.50	21,400.00	0.00	21,400.00	21,400.00	21,400.00	0.00
410	Consumable Supplies & Materials	4,160.51	442.60	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	2,607.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	6,768.46	442.60	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	9,622.00	2,025.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
600	Other Objects	9,622.00	2,025.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
Total Function 1132 High School Extracurricular		216,542.04	198,724.61	167,455.82	0.70	179,411.57	179,411.57	179,411.57	0.70

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 100 General									
Function 1210	Gifted and Talented Programs								
111	Licensed Salaries	0.00	13,111.38	13,144.14	0.18	13,309.38	13,309.38	13,309.38	0.18
100	Salaries	0.00	13,111.38	13,144.14	0.18	13,309.38	13,309.38	13,309.38	0.18
210	PERS Related Costs	0.00	2,932.51	2,969.26	0.00	3,870.95	3,870.95	3,870.95	0.00
220	FICA - Medicare / Social Security	0.00	992.65	1,005.52	0.00	1,018.16	1,018.16	1,018.16	0.00
230	Workers Comp/Unemployment	0.00	81.78	68.34	0.00	306.12	306.12	306.12	0.00
240	Insurance	0.00	2,938.55	2,711.59	0.00	2,933.09	2,933.09	2,933.09	0.00
200	Associated Payroll Costs	0.00	6,945.49	6,754.71	0.00	8,128.32	8,128.32	8,128.32	0.00
310	Instructional/Professional/Technical Services	0.00	435.00	300.00	0.00	300.00	300.00	300.00	0.00
300	Purchased Services	0.00	435.00	300.00	0.00	300.00	300.00	300.00	0.00
Total Function 1210 Gifted and Talented Programs		0.00	20,491.87	20,198.85	0.18	21,737.70	21,737.70	21,737.70	0.18
Function 1250	Less Restrictive - Students with Disabilities								
111	Licensed Salaries	84,373.67	55,844.81	70,518.29	1.03	92,490.01	115,790.01	115,790.01	1.87
112	Classified Salaries	64,686.82	49,284.17	51,916.77	2.50	82,541.44	82,541.44	82,541.44	4.19
120	Nonpermanent Salaries	4,508.08	27,592.68	26,656.91	1.38	0.00	0.00	0.00	0.00
130	Additional Salary	1,269.13	3,793.50	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	154,837.70	136,515.16	149,091.97	4.91	175,031.45	198,331.45	198,331.45	6.06
210	PERS Related Costs	20,190.35	26,145.21	31,092.58	0.00	47,437.28	55,169.75	55,169.75	0.00
220	FICA - Medicare / Social Security	11,287.70	9,751.32	10,628.70	0.00	13,341.29	15,396.74	15,396.74	0.00
230	Workers Comp/Unemployment	405.57	867.56	723.14	0.00	4,011.09	10,248.09	10,248.09	0.00
240	Insurance	47,052.69	45,084.27	85,127.07	0.00	82,514.84	82,600.84	82,600.84	0.00
200	Associated Payroll Costs	78,936.31	81,848.36	127,571.49	0.00	147,304.50	163,415.42	163,415.42	0.00
310	Instructional/Professional/Technical Services	0.00	260.00	1,200.00	0.00	1,200.00	1,200.00	1,200.00	0.00
330	Student Transportation Services	3,064.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	1,265.39	31.24	0.00	0.00	0.00	0.00	0.00	0.00
382	Legal Services	0.00	5,687.50	6,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00
389	Other Non-Instr / Prof Technical Services	1,386.00	3,141.90	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	5,716.01	9,120.64	7,200.00	0.00	7,200.00	7,200.00	7,200.00	0.00
410	Consumable Supplies & Materials	1,011.56	280.36	600.00	0.00	606.00	606.00	606.00	0.00
460	Non-Consumable Items	0.00	36.99	0.00	0.00	0.00	0.00	0.00	0.00

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		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 100 General									
Function 1250	Less Restrictive - Students with Disabilities								
470	Computer Software	0.00	1,400.00	500.00	0.00	505.00	505.00	505.00	0.00
400	Supplies and Materials	1,011.56	1,717.35	1,100.00	0.00	1,111.00	1,111.00	1,111.00	0.00
640	Dues and Fees	775.62	130.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	775.62	130.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250 Less Restrictive - Students with Disabilities		241,277.20	229,331.51	284,963.46	4.91	330,646.95	370,057.87	370,057.87	6.06
Function 1291	English Second Language Program								
111	Licensed Salaries	10,578.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	10,578.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	1,651.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	662.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Workers Comp/Unemployment	25.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	3,749.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	6,089.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1291 English Second Language Program		16,668.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1460	Summer School								
112	Classified Salaries	175.78	475.65	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	175.78	475.65	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	29.16	78.91	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	13.45	36.38	0.00	0.00	0.00	0.00	0.00	0.00
230	Workers Comp/Unemployment	1.85	5.12	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	44.46	120.41	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1460 Summer School		220.24	596.06	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000 Instruction		3,880,389.53	3,629,678.60	3,776,562.32	36.76	4,098,844.54	4,237,619.56	4,237,619.56	38.72
Function 2122	Counseling Services								
111	Licensed Salaries	140,819.40	118,002.42	118,297.26	1.62	119,784.42	119,784.42	119,784.42	1.62
120	Nonpermanent Salaries	0.00	81.16	0.00	0.00	0.00	0.00	0.00	0.00

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		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 100 General									
Function 2122	Counseling Services								
130	Additional Salary	0.00	1,513.00	0.00	0.00	0.00	0.00	0.00	0.00
199	Taxable Stipends	110.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	140,929.83	119,596.58	118,297.26	1.62	119,784.42	119,784.42	119,784.42	1.62
210	PERS Related Costs	21,988.73	26,897.01	26,723.35	0.00	34,836.49	34,836.49	34,836.49	0.00
220	FICA - Medicare / Social Security	10,647.27	9,053.27	9,049.74	0.00	9,163.51	9,163.51	9,163.51	0.00
230	Workers Comp/Unemployment	320.21	746.06	615.14	0.00	2,755.04	2,755.04	2,755.04	0.00
240	Insurance	23,981.34	26,448.06	24,404.27	0.00	26,397.86	26,397.86	26,397.86	0.00
200	Associated Payroll Costs	56,937.55	63,144.40	60,792.50	0.00	73,152.90	73,152.90	73,152.90	0.00
410	Consumable Supplies & Materials	108.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	1,290.00	1,286.47	1,500.00	0.00	1,515.00	1,515.00	1,515.00	0.00
400	Supplies and Materials	1,398.40	1,286.47	1,500.00	0.00	1,515.00	1,515.00	1,515.00	0.00
640	Dues and Fees	0.00	219.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	0.00	219.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2122 Counseling Services		199,265.78	184,246.45	180,589.76	1.62	194,452.32	194,452.32	194,452.32	1.62
Function 2130	Health Services								
410	Consumable Supplies & Materials	0.00	69.31	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	69.31	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2130 Health Services		0.00	69.31	0.00	0.00	0.00	0.00	0.00	0.00
Function 2131	Service Area Direction								
112	Classified Salaries	0.00	322.50	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	322.50	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	53.50	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	24.67	0.00	0.00	0.00	0.00	0.00	0.00
230	Workers Comp/Unemployment	0.00	1.97	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	0.00	80.14	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	189.99	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	189.99	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Total Function 2131 Service Area Direction		0.00	592.63	0.00	0.00	0.00	0.00	0.00	0.00
Function 2213 Curriculum Development									
111	Licensed Salaries	689.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	689.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	104.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	47.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Workers Comp/Unemployment	2.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	155.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2213 Curriculum Development		845.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2222 Library/Media Center									
111	Licensed Salaries	136,565.57	108,018.00	108,288.00	1.60	82,957.20	82,957.20	82,957.20	1.20
112	Classified Salaries	9,594.25	9,969.48	11,464.90	0.50	9,969.48	9,969.48	9,969.48	0.50
120	Nonpermanent Salaries	957.12	4,139.16	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	262.19	213.45	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	147,379.13	122,340.09	119,752.90	2.10	92,926.68	92,926.68	92,926.68	1.70
210	PERS Related Costs	22,772.85	27,743.68	28,260.78	0.00	26,219.08	26,219.08	26,219.08	0.00
220	FICA - Medicare / Social Security	9,893.78	8,754.76	9,046.70	0.00	7,109.01	7,109.01	7,109.01	0.00
230	Workers Comp/Unemployment	327.12	751.06	614.93	0.00	2,137.85	2,137.85	2,137.85	0.00
240	Insurance	26,516.34	36,304.12	37,784.64	0.00	29,267.43	29,267.43	29,267.43	0.00
200	Associated Payroll Costs	59,510.09	73,553.62	75,707.05	0.00	64,733.37	64,733.37	64,733.37	0.00
310	Instructional/Professional/Technical Services	625.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	Rentals and Utilities	75.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	700.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	2,192.83	243.92	100.00	0.00	101.00	101.00	101.00	0.00
420	Textbooks	14,039.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	Library Books	6,804.05	1,736.86	1,600.00	0.00	1,616.00	1,616.00	1,616.00	0.00
440	Periodicals	464.00	1,117.18	1,000.00	0.00	1,010.00	1,010.00	1,010.00	0.00
460	Non-Consumable Items	694.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	76.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	24,270.91	3,097.96	2,700.00	0.00	2,727.00	2,727.00	2,727.00	0.00
640	Dues and Fees	0.00	115.00	150.00	0.00	150.00	150.00	150.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
600	Other Objects	0.00	115.00	150.00	0.00	150.00	150.00	150.00	0.00
Total Function 2222	Library/Media Center	231,860.34	199,106.67	198,309.95	2.10	160,537.05	160,537.05	160,537.05	1.70
Function 2230	Assessment and Testing								
111	Licensed Salaries	34,385.01	34,643.74	34,730.50	0.50	27,540.00	27,540.00	27,540.00	0.50
130	Additional Salary	860.00	258.19	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	35,245.01	34,901.93	34,730.50	0.50	27,540.00	27,540.00	27,540.00	0.50
210	PERS Related Costs	5,504.32	8,278.51	8,370.06	0.00	9,009.26	9,009.26	9,009.26	0.00
220	FICA - Medicare / Social Security	2,174.55	2,171.86	2,656.90	0.00	2,106.82	2,106.82	2,106.82	0.00
230	Workers Comp/Unemployment	76.45	202.42	180.60	0.00	633.42	633.42	633.42	0.00
240	Insurance	13,151.55	14,728.73	13,474.26	0.00	14,560.16	14,560.16	14,560.16	0.00
200	Associated Payroll Costs	20,906.87	25,381.52	24,681.82	0.00	26,309.66	26,309.66	26,309.66	0.00
310	Instructional/Professional/Technical Services	0.00	621.78	0.00	0.00	0.00	0.00	0.00	0.00
320	Rentals and Utilities	467.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	Printing and Postage	27.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	494.14	621.78	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	5,234.32	4,674.64	5,000.00	0.00	5,050.00	5,050.00	5,050.00	0.00
400	Supplies and Materials	5,234.32	4,674.64	5,000.00	0.00	5,050.00	5,050.00	5,050.00	0.00
Total Function 2230	Assessment and Testing	61,880.34	65,579.87	64,412.32	0.50	58,899.66	58,899.66	58,899.66	0.50
Function 2240	Instructional Staff Development								
111	Licensed Salaries	11,790.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	11,790.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	1,853.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	874.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Workers Comp/Unemployment	31.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	6,581.47	22,377.00	25,000.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	9,341.16	22,377.00	25,000.00	0.00	0.00	0.00	0.00	0.00
310	Instructional/Professional/Technical Services	17,892.50	434.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
340	Travel	4,311.35	499.00	7,500.00	0.00	7,500.00	7,500.00	7,500.00	0.00
300	Purchased Services	22,203.85	933.00	10,500.00	0.00	10,500.00	10,500.00	10,500.00	0.00
410	Consumable Supplies & Materials	2,722.60	111.66	900.00	0.00	909.00	909.00	909.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
400	Supplies and Materials	2,722.60	111.66	900.00	0.00	909.00	909.00	909.00	0.00
640	Dues and Fees	1,850.00	0.00	500.00	0.00	500.00	500.00	500.00	0.00
600	Other Objects	1,850.00	0.00	500.00	0.00	500.00	500.00	500.00	0.00
Total Function 2240	Instructional Staff Development	47,908.24	23,421.66	36,900.00	0.00	11,909.00	11,909.00	11,909.00	0.00
Function 2310	Board of Education Services								
340	Travel	0.00	211.05	300.00	0.00	300.00	300.00	300.00	0.00
381	Audit Services	13,425.00	14,010.00	15,000.00	0.00	16,000.00	16,000.00	16,000.00	0.00
382	Legal Services	336.72	24,427.77	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
384	Negotiation Services	7,385.00	21,972.20	10,000.00	0.00	0.00	0.00	0.00	0.00
388	Election Services	584.94	429.27	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
389	Other Non-Instr / Prof Technical Services	1,057.00	500.00	500.00	0.00	10,500.00	10,500.00	10,500.00	0.00
300	Purchased Services	22,788.66	61,550.29	46,800.00	0.00	47,800.00	47,800.00	47,800.00	0.00
410	Consumable Supplies & Materials	465.19	3,013.99	3,000.00	0.00	3,030.00	3,030.00	3,030.00	0.00
450	Food	1,449.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	1,914.67	3,013.99	3,000.00	0.00	3,030.00	3,030.00	3,030.00	0.00
640	Dues and Fees	5,119.00	4,270.23	2,200.00	0.00	2,200.00	2,200.00	2,200.00	0.00
600	Other Objects	5,119.00	4,270.23	2,200.00	0.00	2,200.00	2,200.00	2,200.00	0.00
Total Function 2310	Board of Education Services	29,822.33	68,834.51	52,000.00	0.00	53,030.00	53,030.00	53,030.00	0.00
Function 2321	Office of the Superintendent								
112	Classified Salaries	72,725.91	29,367.17	31,735.30	0.80	32,440.32	32,440.32	32,440.32	0.80
113	Administrators	119,261.14	117,587.50	120,822.00	1.00	125,000.00	125,000.00	125,000.00	1.00
120	Nonpermanent Salaries	372.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	5,714.46	2,637.26	3,150.00	0.00	0.00	0.00	0.00	0.00
199	Taxable Stipends	0.00	282.74	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	198,073.51	149,874.67	155,707.30	1.80	157,440.32	157,440.32	157,440.32	1.80
210	PERS Related Costs	19,606.37	31,792.06	32,768.12	0.00	44,460.22	44,460.22	44,460.22	0.00
220	FICA - Medicare / Social Security	15,480.91	10,592.24	11,454.31	0.00	11,724.56	11,724.56	11,724.56	0.00
230	Workers Comp/Unemployment	421.19	1,036.56	778.59	0.00	3,525.04	3,525.04	3,525.04	0.00
240	Insurance	39,191.62	35,921.96	41,797.23	0.00	32,419.01	32,419.01	32,419.01	0.00
200	Associated Payroll Costs	74,700.09	79,342.82	86,798.25	0.00	92,128.83	92,128.83	92,128.83	0.00
310	Instructional/Professional/Technical Services	863.40	179.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00

Requirements Report

Actuals 10-11 Actuals 11-12 Rvsd Adptd 12-13 Rvsd Adptd 12-13 FTE Prop 13-14 Apprv 13-14 Adptd 13-14 Adptd 13-14 FTE

Fund 100 General

Function 2321 Office of the Superintendent

320	Rentals and Utilities	0.00	5,584.96	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00
340	Travel	3,687.33	4,531.07	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
350	Printing and Postage	1,217.60	1,803.77	1,542.00	0.00	1,542.00	1,542.00	1,542.00	0.00
382	Legal Services	7,703.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	824.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00

300	Purchased Services	14,296.23	12,098.80	13,042.00	0.00	13,042.00	13,042.00	13,042.00	0.00
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410	Consumable Supplies & Materials	1,147.41	3,961.09	1,500.00	0.00	1,515.00	1,515.00	1,515.00	0.00
440	Periodicals	132.00	0.00	100.00	0.00	101.00	101.00	101.00	0.00
450	Food	169.57	404.44	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	182.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	29.99	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	1,200.00	0.00	1,212.00	1,212.00	1,212.00	0.00

400	Supplies and Materials	1,630.98	4,395.52	2,800.00	0.00	2,828.00	2,828.00	2,828.00	0.00
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640	Dues and Fees	1,788.50	2,309.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
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600	Other Objects	1,788.50	2,309.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
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Total Function 2321	Office of the Superintendent	290,489.31	248,020.81	259,847.55	1.80	266,939.15	266,939.15	266,939.15	1.80
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Function 2410 Office of the Principal

112	Classified Salaries	144,345.31	148,777.75	155,952.87	4.50	146,252.56	146,252.56	146,252.56	4.50
113	Administrators	183,292.57	188,423.00	188,703.06	2.00	191,870.00	191,870.00	191,870.00	2.00
120	Nonpermanent Salaries	254.63	6,808.86	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	4,761.99	2,549.60	0.00	0.00	0.00	0.00	0.00	0.00

100	Salaries	332,654.50	346,559.21	344,655.93	6.50	338,122.56	338,122.56	338,122.56	6.50
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210	PERS Related Costs	42,502.45	71,585.38	73,364.99	0.00	91,552.92	91,552.92	91,552.92	0.00
220	FICA - Medicare / Social Security	24,156.39	25,649.01	25,742.10	0.00	25,866.37	25,866.37	25,866.37	0.00
230	Workers Comp/Unemployment	792.53	2,383.92	1,749.79	0.00	7,776.82	7,776.82	7,776.82	0.00
240	Insurance	66,908.94	84,209.51	111,835.92	0.00	106,926.80	106,926.80	106,926.80	0.00

200	Associated Payroll Costs	134,360.31	183,827.82	212,692.80	0.00	232,122.91	232,122.91	232,122.91	0.00
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320	Rentals and Utilities	0.00	14,480.42	17,500.00	0.00	6,000.00	6,000.00	6,000.00	0.00
340	Travel	5,226.76	2,620.11	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 100 General									
Function 2410	Office of the Principal								
350	Printing and Postage	6,888.92	3,359.18	2,400.00	0.00	12,900.00	12,900.00	12,900.00	0.00
389	Other Non-Instr / Prof Technical Services	1,880.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	13,995.68	20,469.71	21,900.00	0.00	20,900.00	20,900.00	20,900.00	0.00
410	Consumable Supplies & Materials	8,167.50	6,774.59	2,000.00	0.00	2,020.00	2,020.00	2,020.00	0.00
450	Food	39.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	442.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	8,649.43	6,774.59	2,000.00	0.00	2,020.00	2,020.00	2,020.00	0.00
640	Dues and Fees	5,862.05	946.33	650.00	0.00	650.00	650.00	650.00	0.00
600	Other Objects	5,862.05	946.33	650.00	0.00	650.00	650.00	650.00	0.00
Total Function 2410 Office of the Principal		495,521.97	558,577.66	581,898.73	6.50	593,815.47	593,815.47	593,815.47	6.50
Function 2420	???								
320	Rentals and Utilities	22,075.57	669.62	2,000.00	0.00	0.00	0.00	0.00	0.00
350	Printing and Postage	10,153.14	6,488.41	10,500.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	32,228.71	7,158.03	12,500.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	2,061.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	2,061.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2420 ???		34,290.12	7,158.03	12,500.00	0.00	0.00	0.00	0.00	0.00
Function 2520	Fiscal Services								
320	Rentals and Utilities	0.00	0.00	4,500.00	0.00	4,500.00	4,500.00	4,500.00	0.00
340	Travel	0.00	0.00	500.00	0.00	500.00	500.00	500.00	0.00
350	Printing and Postage	727.22	1,387.11	1,300.00	0.00	1,300.00	1,300.00	1,300.00	0.00
389	Other Non-Instr / Prof Technical Services	141,216.79	104,873.54	122,631.00	0.00	122,631.00	122,631.00	122,631.00	0.00
300	Purchased Services	141,944.01	106,260.65	128,931.00	0.00	128,931.00	128,931.00	128,931.00	0.00
410	Consumable Supplies & Materials	1,305.88	86.63	500.00	0.00	505.00	505.00	505.00	0.00
470	Computer Software	24,791.00	11,233.00	16,000.00	0.00	16,160.00	16,160.00	16,160.00	0.00
400	Supplies and Materials	26,096.88	11,319.63	16,500.00	0.00	16,665.00	16,665.00	16,665.00	0.00
640	Dues and Fees	2,241.90	50.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
600	Other Objects	2,241.90	50.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2520	Fiscal Services	170,282.79	117,630.28	145,431.00	0.00	145,596.00	145,596.00	145,596.00	0.00
Function 2540	Operation & Maintenance of Plant Services								
112	Classified Salaries	144,993.52	132,878.97	146,367.52	4.00	147,025.10	147,025.10	147,025.10	3.50
120	Nonpermanent Salaries	3,006.00	14,282.44	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	2,121.27	1,036.74	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	150,120.79	148,198.15	146,367.52	4.00	147,025.10	147,025.10	147,025.10	3.50
210	PERS Related Costs	9,497.83	22,760.18	24,501.07	0.00	34,843.95	34,843.95	34,843.95	0.00
220	FICA - Medicare / Social Security	10,900.97	10,714.27	10,971.32	0.00	11,318.25	11,318.25	11,318.25	0.00
230	Workers Comp/Unemployment	1,967.02	4,911.85	4,603.67	0.00	7,870.53	7,870.53	7,870.53	0.00
240	Insurance	39,111.19	49,997.81	53,909.15	0.00	51,098.08	51,098.08	51,098.08	0.00
200	Associated Payroll Costs	61,477.01	88,384.11	93,985.21	0.00	105,130.81	105,130.81	105,130.81	0.00
320	Rentals and Utilities	478,306.90	464,851.15	440,711.00	0.00	519,729.00	519,729.00	519,729.00	0.00
340	Travel	105.97	106.95	200.00	0.00	200.00	200.00	200.00	0.00
350	Printing and Postage	0.00	3,104.48	940.00	0.00	940.00	940.00	940.00	0.00
389	Other Non-Instr / Prof Technical Services	5,295.62	3,666.88	5,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
300	Purchased Services	483,708.49	471,729.46	446,851.00	0.00	530,869.00	530,869.00	530,869.00	0.00
410	Consumable Supplies & Materials	28,380.04	32,450.42	30,000.00	0.00	30,300.00	30,300.00	30,300.00	0.00
460	Non-Consumable Items	4,429.50	1,717.67	2,500.00	0.00	2,525.00	2,525.00	2,525.00	0.00
400	Supplies and Materials	32,809.54	34,168.09	32,500.00	0.00	32,825.00	32,825.00	32,825.00	0.00
540	Depreciable Equipment	0.00	19,000.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	19,000.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	908.40	269.80	50.00	0.00	1,200.00	1,200.00	1,200.00	0.00
653	Property Insurance Premiums	45,550.00	49,891.00	55,000.00	0.00	66,000.00	66,000.00	66,000.00	0.00
670	Multnomah County Tax Assessment	11,081.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	57,539.68	50,160.80	55,050.00	0.00	67,200.00	67,200.00	67,200.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services	785,655.51	811,640.61	774,753.73	4.00	883,049.91	883,049.91	883,049.91	3.50
Function 2550	Student Transportation Services								
330	Student Transportation Services	166,069.95	162,427.04	201,320.00	0.00	204,726.00	204,726.00	204,726.00	0.00
300	Purchased Services	166,069.95	162,427.04	201,320.00	0.00	204,726.00	204,726.00	204,726.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Total Function	2550 Student Transportation Services	166,069.95	162,427.04	201,320.00	0.00	204,726.00	204,726.00	204,726.00	0.00
Function	2633 Public Information Services								
340	Travel	13.00	0.00	40.00	0.00	40.00	40.00	40.00	0.00
350	Printing and Postage	32,401.58	35,517.35	32,590.00	0.00	36,590.00	36,590.00	36,590.00	0.00
389	Other Non-Instr / Prof Technical Services	41,360.14	51,718.08	61,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
300	Purchased Services	73,774.72	87,235.43	93,630.00	0.00	86,630.00	86,630.00	86,630.00	0.00
410	Consumable Supplies & Materials	3,677.45	2,651.85	2,629.00	0.00	2,655.00	2,655.00	2,655.00	0.00
450	Food	650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	4,327.45	2,651.85	2,629.00	0.00	2,655.00	2,655.00	2,655.00	0.00
640	Dues and Fees	0.00	0.00	400.00	0.00	400.00	400.00	400.00	0.00
600	Other Objects	0.00	0.00	400.00	0.00	400.00	400.00	400.00	0.00
Total Function	2633 Public Information Services	78,102.17	89,887.28	96,659.00	0.00	89,685.00	89,685.00	89,685.00	0.00
Function	2640 Staff Services								
112	Classified Salaries	9,054.03	53,000.00	54,060.00	1.00	54,060.00	54,060.00	54,060.00	1.00
100	Salaries	9,054.03	53,000.00	54,060.00	1.00	54,060.00	54,060.00	54,060.00	1.00
210	PERS Related Costs	1,484.24	12,587.31	13,028.46	0.00	15,721.85	15,721.85	15,721.85	0.00
220	FICA - Medicare / Social Security	622.19	3,663.82	4,135.59	0.00	4,135.59	4,135.59	4,135.59	0.00
230	Workers Comp/Unemployment	17,107.23	1,589.64	43,129.11	0.00	1,243.38	1,243.38	1,243.38	0.00
240	Insurance	2,097.94	13,367.64	13,526.44	0.00	14,631.76	14,631.76	14,631.76	0.00
200	Associated Payroll Costs	21,311.60	31,208.41	73,819.60	0.00	35,732.58	35,732.58	35,732.58	0.00
320	Rentals and Utilities	0.00	0.00	500.00	0.00	500.00	500.00	500.00	0.00
340	Travel	200.00	437.12	500.00	0.00	500.00	500.00	500.00	0.00
350	Printing and Postage	572.85	1,301.97	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
389	Other Non-Instr / Prof Technical Services	3,918.75	79.00	150.00	0.00	150.00	150.00	150.00	0.00
300	Purchased Services	4,691.60	1,818.09	2,650.00	0.00	2,650.00	2,650.00	2,650.00	0.00
410	Consumable Supplies & Materials	1,439.29	382.55	600.00	0.00	606.00	606.00	606.00	0.00
450	Food	0.00	31.38	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	225.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	1,439.29	638.93	600.00	0.00	606.00	606.00	606.00	0.00
640	Dues and Fees	650.00	100.00	300.00	0.00	300.00	300.00	300.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
600	Other Objects	650.00	100.00	300.00	0.00	300.00	300.00	300.00	0.00
Total Function 2640	Staff Services	37,146.52	86,765.43	131,429.60	1.00	93,348.58	93,348.58	93,348.58	1.00
Function 2660	Technology Services								
112	Classified Salaries	62,157.39	62,567.00	62,567.00	1.00	31,907.50	31,907.50	31,907.50	0.50
130	Additional Salary	312.00	1,248.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	62,469.39	63,815.00	62,567.00	1.00	31,907.50	31,907.50	31,907.50	0.50
210	PERS Related Costs	5,879.59	14,239.88	14,133.88	0.00	9,097.88	9,097.88	9,097.88	0.00
220	FICA - Medicare / Social Security	4,382.48	4,724.45	4,786.38	0.00	2,440.92	2,440.92	2,440.92	0.00
230	Workers Comp/Unemployment	136.35	436.64	325.36	0.00	733.87	733.87	733.87	0.00
240	Insurance	12,246.12	13,392.22	13,549.42	0.00	7,327.38	7,327.38	7,327.38	0.00
200	Associated Payroll Costs	22,644.54	32,793.19	32,795.04	0.00	19,600.05	19,600.05	19,600.05	0.00
310	Instructional/Professional/Technical Services	325.00	575.00	900.00	0.00	900.00	900.00	900.00	0.00
320	Rentals and Utilities	556.40	2,436.43	6,920.00	0.00	6,920.00	6,920.00	6,920.00	0.00
340	Travel	706.73	1,332.86	970.00	0.00	970.00	970.00	970.00	0.00
350	Printing and Postage	6.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	2,595.08	5,344.29	8,790.00	0.00	8,790.00	8,790.00	8,790.00	0.00
410	Consumable Supplies & Materials	4,121.17	4,429.00	6,950.00	0.00	7,020.00	7,020.00	7,020.00	0.00
460	Non-Consumable Items	0.00	561.50	50.00	0.00	51.00	51.00	51.00	0.00
470	Computer Software	13,274.65	3,376.00	1,550.00	0.00	4,741.00	4,741.00	4,741.00	0.00
480	Computer Hardware	2,028.89	3,680.44	1,550.00	0.00	1,566.00	1,566.00	1,566.00	0.00
400	Supplies and Materials	19,424.71	12,046.94	10,100.00	0.00	13,378.00	13,378.00	13,378.00	0.00
640	Dues and Fees	3,107.85	3,264.00	4,230.00	0.00	1,055.00	1,055.00	1,055.00	0.00
600	Other Objects	3,107.85	3,264.00	4,230.00	0.00	1,055.00	1,055.00	1,055.00	0.00
Total Function 2660	Technology Services	110,241.57	117,263.42	118,482.04	1.00	74,730.55	74,730.55	74,730.55	0.50
Function 2700	Supplemental Retirement Program								
116	Supplemental Retirement Stipends	17,200.00	15,583.32	15,100.00	0.00	14,400.00	14,400.00	14,400.00	0.00
100	Salaries	17,200.00	15,583.32	15,100.00	0.00	14,400.00	14,400.00	14,400.00	0.00
220	FICA - Medicare / Social Security	1,170.25	1,191.48	1,175.00	0.00	1,101.60	1,101.60	1,101.60	0.00
230	Workers Comp/Unemployment	0.21	0.15	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	22,176.11	0.00	70,172.00	0.00	68,676.00	68,676.00	68,676.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 100 General									
Function 2700	Supplemental Retirement Program								
270	Post Retirement Health Benefits	15,636.80	46,245.47	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	38,983.37	47,437.10	71,347.00	0.00	69,777.60	69,777.60	69,777.60	0.00
Total Function 2700	Supplemental Retirement Program	56,183.37	63,020.42	86,447.00	0.00	84,177.60	84,177.60	84,177.60	0.00
Major Function 2000	Support Services	2,795,565.72	2,804,242.08	2,940,980.68	18.52	2,914,896.29	2,914,896.29	2,914,896.29	17.12
Function 5200	Transfers of Funds								
710	Interfund Transfer	0.00	0.00	47,000.00	0.00	0.00	0.00	0.00	0.00
700	Fund Modification	0.00	0.00	47,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 5200	Transfers of Funds	0.00	0.00	47,000.00	0.00	0.00	0.00	0.00	0.00
Major Function 5000	Other Uses	0.00	0.00	47,000.00	0.00	0.00	0.00	0.00	0.00
Function 6110	Operating Contingency								
810	Contingency (only with 6110 function)	0.00	0.00	161,000.00	0.00	261,000.00	392,612.00	392,612.00	0.00
800	Other Uses of Funds	0.00	0.00	161,000.00	0.00	261,000.00	392,612.00	392,612.00	0.00
Total Function 6110	Operating Contingency	0.00	0.00	161,000.00	0.00	261,000.00	392,612.00	392,612.00	0.00
Major Function 6000	Contingency	0.00	0.00	161,000.00	0.00	261,000.00	392,612.00	392,612.00	0.00
Function 7000	Unappropriated Ending Fund Balance								
820	Reserve for Next Year (unappropriated only w/7000)	0.00	0.00	400,000.00	0.00	513,209.17	513,209.17	513,209.17	0.00
800	Other Uses of Funds	0.00	0.00	400,000.00	0.00	513,209.17	513,209.17	513,209.17	0.00
Total Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	400,000.00	0.00	513,209.17	513,209.17	513,209.17	0.00
Major Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	400,000.00	0.00	513,209.17	513,209.17	513,209.17	0.00
Total Fund 100	General	6,675,955.25	6,433,920.68	7,325,543.00	55.28	7,787,950.00	8,058,337.02	8,058,337.02	55.84

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200 –Special Revenue Funds

Special Revenue Funds account for revenues that are limited in how they can be spent. The Student Body Funds are the largest component of the Special Revenue Funds. The Student Body Fund accounts for monies collected and used for student organizations and activities. Oregon Department of Revenue rules require these accounts to be budgeted as a Special Revenue Fund.

Special Revenue Funds account for local, state, and federal grants received by the district for specific programs. The District received a Facility Grant reimbursement from the State for the construction of the new Grade School. These funds have been designated for technology replacement, building maintenance, curriculum purchases, and professional development. The District expects a decline in grant awards as federal stimulus funds expire and standard federal grant awards decline. Appropriations are established to provide sufficient budgetary authority to meet unanticipated grant awards.

This year, the district received funding from SB1149 (a state program that awards funds received from electric utilities for use in energy conservation projects). Those monies have been saved for the specific program requirements of that bill.



Riverdale School District 51J
Summary of Special Revenue Sub-funds

Sub-fund	Description	Beginning Balance	Revenues	Expenditures	Contingency	Ending Fund Balance
201	Facilities Grant	\$ (460,500)	\$ -	\$ 140,300	\$ 100,000	\$ 220,200
204	IDEA Grant	-	(63,150)	63,150	-	-
230	Energy Efficient Schools - SB1149	(62,500)	(9,600)	72,100	-	-
250	Grade School Milk	(6,000)	(4,000)	10,000	-	-
252	Extended Kindergarten	-	(73,120)	73,120	-	-
255	PreSchool	-	(154,700)	154,700	-	-
259	Grant Reserve	-	(195,000)	195,000	-	-
271	Grade School Student Body Fund	(120,000)	(130,000)	250,000	-	-
272	High School Student Body Fund	(120,000)	(200,000)	320,000	-	-
		\$ (769,000)	\$ (829,570)	\$ 1,278,370	\$ 100,000	\$ 220,200

Note: Special Revenue Sub-funds are accounted for individually and collapsed for reporting and auditing purposes. The Sub-fund number is used to track every account to ensure that the spending matches the purpose for that account.

The Grant Reserve account allows the budget authority needed to spend any new grants that the district receives during the 2013-14 fiscal year.

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Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Resources Report

	Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 200 Special Revenue Combined Funds								
1620 Daily Sales - Non=Reimbursable	5,260.00	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
1700 Extracurricular Activities	0.00	0.00	500,000.00	0.00	330,000.00	330,000.00	330,000.00	0.00
1740 Fees	327,884.50	428,987.29	167,000.00	0.00	227,820.00	227,820.00	227,820.00	0.00
1920 Contributions & Donations - Private Sou	0.00	109,848.95	0.00	0.00	0.00	0.00	0.00	0.00
1990 Miscellaneous Revenue	10,381.13	21,273.76	0.00	0.00	0.00	0.00	0.00	0.00
1000 Local Sources	343,525.63	560,110.00	671,000.00	0.00	561,820.00	561,820.00	561,820.00	0.00
2199 Other Intermediate Sources	17,429.86	13,833.57	20,000.00	0.00	0.00	0.00	0.00	0.00
2000 Intermediate Sources	17,429.86	13,833.57	20,000.00	0.00	0.00	0.00	0.00	0.00
3199 Other Restricted Grants	608,036.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3299 Other Restricted Grants-in-aid	0.00	71,437.56	9,600.00	0.00	9,600.00	9,600.00	9,600.00	0.00
3000 State Sources	608,036.00	71,437.56	9,600.00	0.00	9,600.00	9,600.00	9,600.00	0.00
4500 Federal Revenue	75,599.76	76,221.02	73,370.00	0.00	258,150.00	258,150.00	258,150.00	0.00
4503 Federal Grant-Restricted	9,768.38	31,415.51	195,000.00	0.00	0.00	0.00	0.00	0.00
4000 Federal Sources	85,368.14	107,636.53	268,370.00	0.00	258,150.00	258,150.00	258,150.00	0.00
5400 Fund Balance	262,965.12	837,842.24	812,300.00	0.00	769,000.00	769,000.00	769,000.00	0.00
5000 Other Sources	262,965.12	837,842.24	812,300.00	0.00	769,000.00	769,000.00	769,000.00	0.00
Total Fund 200 Special Revenue Combined Funds	1,317,324.75	1,590,859.90	1,781,270.00	0.00	1,598,570.00	1,598,570.00	1,598,570.00	0.00

Riverdale School District
Special Revenue Fund
Resource Summary by Major Function

Fund		Function		Actual 09-10	Actual 10-11	Actual 11-12	Adopted 12-13	Adopted FTE	Adopted 13-14	Adopted FTE
200	Special Revenue Fund	4000	Federal Sources	\$ 111,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		5000	Beginning Fund Balance	248,684	-	-	-	-	-	-
			Total	360,117	-	-	-	-	-	-
201	Facility Grant Fund	3000	State Sources	-	608,036	-	-	-	-	-
		5000	Beginning Fund Balance	-	-	608,036	567,800	-	460,500	-
			Total	-	608,036	608,036	567,800	-	460,500	-
204	IDEA Grant	4000	Federal Sources	-	75,600	76,221	73,370	-	63,150	-
		5000	Beginning Fund Balance	-	(2,994)	(2,994)	-	-	-	-
			Total	-	72,605	73,227	73,370	-	63,150	-
209	Healthy Active Schools Grant	4000	Federal Sources	-	9,768	31,416	-	-	-	-
		5000	Beginning Fund Balance	-	-	(0)	-	-	-	-
			Total	-	9,768	31,415	-	-	-	-
210	PTC Grants - Paddle Raise	1000	Local Sources	-	-	32,309	-	-	-	-
211	7th and 8th Grade Activities	1000	Local Sources	-	-	10,000	-	-	-	-
218	Technology Grant	2000	Intermediate Sources	-	17,430	13,834	20,000	-	-	-
		5000	Beginning Fund Balance	-	-	3,856	-	-	-	-
			Total	-	17,430	17,690	20,000	-	-	-
219	Hillman Grant	1000	Local Sources	-	-	64,560	-	-	-	-
		5000	Beginning Fund Balance	-	-	-	19,000	-	-	-
			Total	-	-	64,560	19,000	-	-	-
230	Energy Efficient Schools Act	3000	State Sources	-	-	71,438	9,600	-	9,600	-
		5000	Beginning Fund Balance	-	-	-	62,500	-	62,500	-
			Total	-	-	71,438	72,100	-	72,100	-
250	Food Service - GS	1000	Local Sources	-	5,260	-	4,000	-	4,000	-
		5000	Beginning Fund Balance	-	8,057	8,655	6,000	-	6,000	-
			Total	-	13,317	8,655	10,000	-	10,000	-
252	Extended Kindergarten	1000	Local Sources	-	-	58,564	65,000	-	73,120	-
		5000	Beginning Fund Balance	-	-	-	10,000	-	-	-
			Total	-	-	58,564	75,000	-	73,120	-
255	Preschool Program	1000	Local Sources	-	-	98,749	102,000	-	154,700	-
		5000	Beginning Fund Balance	-	-	-	17,000	-	-	-
			Total	-	-	98,749	119,000	-	154,700	-
259	Grant Reserve	4000	Federal Sources	-	-	-	195,000	-	195,000	-
271	Grade School Student Body Account	1000	Local Sources	-	112,011	124,835	200,000	-	130,000	-
		5000	Beginning Fund Balance	-	142,115	120,594	30,000	-	120,000	-
			Total	-	254,126	245,429	230,000	-	250,000	-
272	High School Student Body Account	1000	Local Sources	-	226,255	171,093	300,000	-	200,000	-
		5000	Beginning Fund Balance	-	115,787	99,696	100,000	-	120,000	-
			Total	-	342,042	270,789	400,000	-	320,000	-
			Grand Total	\$ 360,117	\$ 1,317,325	\$ 1,590,860	\$ 1,781,270	\$ -	\$ 1,598,570	\$ -

**Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409**

Requirements Report

			Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 200	Special Revenue Combined Funds									
Function 1000	Instruction									
000	All Objects		451,478.39	475,241.99	1,091,570.00	2.98	1,055,270.00	1,055,270.00	1,055,270.00	3.81
Function 2000	Support Services									
000	All Objects		23,342.05	154,633.51	252,200.00	0.00	213,100.00	213,100.00	213,100.00	0.00
Function 3000	Enterprise/Community Services									
000	All Objects		4,662.03	5,917.10	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Function 6000	Contingency									
000	All Objects		0.00	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
Function 7000	Unappropriated Ending Fund Balance									
000	All Objects		0.00	0.00	327,500.00	0.00	220,200.00	220,200.00	220,200.00	0.00
Total Fund 200	Special Revenue Combined Funds		479,482.47	635,792.60	1,781,270.00	2.98	1,598,570.00	1,598,570.00	1,598,570.00	3.81

Riverdale School District
Special Revenue Fund
Expenditure Summary by Major Function

Fund		Function		Actual 09-10	Actual 10-11	Actual 11-12	Adopted 12-13	Adopted FTE	Adopted 13-14	Adopted FTE
200	Special Revenue Fund	1000	Instruction	\$ 186,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		2000	Support Services	89	-	-	-	-	-	-
		3000	Community Services	5,062	-	-	-	-	-	-
			Total	192,045	-	-	-	-	-	-
201	Facility Grant Fund	1000	Instruction	-	-	17,934	75,800	-	75,800	-
		2000	Support Services	-	-	50,607	64,500	-	64,500	-
		6000	Contingency	-	-	-	100,000	-	100,000	-
		7000	Unappropriated EFB	-	-	-	327,500	-	220,200	-
			Total	-	-	68,541	567,800	-	460,500	-
204	IDEA Grant	1000	Instruction	-	75,600	76,221	73,370	0.67	63,150	0.53
209	Healthy Active Schools Grant	2000	Support Services	-	9,768	28,336	-	-	-	-
		3000	Community Services	-	-	3,079	-	-	-	-
			Total	-	9,768	31,415	-	-	-	-
210	PTC Grants - Paddle Raise	2000	Support Services	-	-	23,964	-	-	-	-
211	7th and 8th Grade Activities	1000	Instruction	-	-	3,575	-	-	-	-
218	Technology Grant	2000	Support Services	-	13,574	683	20,000	-	-	-
219	Hillman Grant	2000	Support Services	-	-	47,029	19,000	-	-	-
230	Energy Efficient Schools Act	2000	Support Services	-	-	71	72,100	-	72,100	-
250	Food Service - GS	3000	Community Services	-	4,662	2,838	10,000	-	10,000	-
252	Extended Kindergarten	1000	Instruction	-	-	34,542	69,200	0.50	69,120	0.94
		2000	Support Services	-	-	-	5,800	-	4,000	-
			Total	-	-	34,542	75,000	0.50	73,120	0.94
255	Preschool Program	1000	Instruction	-	-	85,964	113,200	1.81	147,200	2.34
		2000	Support Services	-	-	260	5,800	-	7,500	-
			Total	-	-	86,224	119,000	1.81	154,700	2.34
259	Grant Reserve	1000	Instruction	-	-	-	135,000	-	135,000	-
		2000	Support Services	-	-	-	60,000	-	60,000	-
			Total	-	-	-	195,000	-	195,000	-
271	Grade School Student Body Account	1000	Instruction	-	133,533	98,116	225,000	-	245,000	-
		2000	Support Services	-	-	3,683	5,000	-	5,000	-
			Total	-	133,533	101,798	230,000	-	250,000	-
272	High School Student Body Account	1000	Instruction	-	242,346	158,890	400,000	-	320,000	-
			Grand Total	\$ 192,045	\$ 479,482	\$ 635,793	\$ 1,781,270	2.98	\$ 1,598,570	3.81

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 200	Special Revenue Combined Funds								
Function 1111	Elementary Programs								
310	Instructional/Professional/Technical Services	0.00	9,236.03	0.00	0.00	0.00	0.00	0.00	0.00
330	Student Transportation Services	0.00	3,907.38	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	143.24	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	13,286.65	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	10,488.27	135,000.00	0.00	125,000.00	125,000.00	125,000.00	0.00
420	Textbooks	0.00	5,219.31	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
450	Food	0.00	1,844.08	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	3,575.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	21,126.66	155,000.00	0.00	145,000.00	145,000.00	145,000.00	0.00
640	Dues and Fees	0.00	90.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	0.00	90.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	0.00	34,503.31	155,000.00	0.00	145,000.00	145,000.00	145,000.00	0.00
Function 1113	Elementary Extracurricular								
340	Travel	0.00	276.63	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	12,300.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	12,576.63	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	833.77	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	598.03	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	1,431.80	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1113	Elementary Extracurricular	0.00	14,008.43	0.00	0.00	0.00	0.00	0.00	0.00
Function 1121	Middle School Programs								
310	Instructional/Professional/Technical Services	0.00	8,549.60	0.00	0.00	0.00	0.00	0.00	0.00
330	Student Transportation Services	0.00	3,279.89	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	8,190.87	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	20,020.36	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 200	Special Revenue Combined Funds								
Function 1121	Middle School Programs								
410	Consumable Supplies & Materials	0.00	1,852.44	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	0.00	20,800.00	0.00	20,800.00	20,800.00	20,800.00	0.00
400	Supplies and Materials	0.00	1,852.44	20,800.00	0.00	20,800.00	20,800.00	20,800.00	0.00
Total Function 1121	Middle School Programs	0.00	21,872.80	20,800.00	0.00	20,800.00	20,800.00	20,800.00	0.00
Function 1122	Middle School Extracurricular								
120	Nonpermanent Salaries	0.00	892.76	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	15,175.96	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	16,068.72	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	3,547.57	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	1,208.68	0.00	0.00	0.00	0.00	0.00	0.00
230	Workers Comp/Unemployment	0.00	110.61	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	0.00	4,866.86	0.00	0.00	0.00	0.00	0.00	0.00
310	Instructional/Professional/Technical Services	22,373.92	120.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	10,462.40	3,112.00	0.00	0.00	0.00	0.00	0.00	0.00
350	Printing and Postage	0.00	1,629.75	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	34,942.36	0.00	225,000.00	0.00	120,000.00	120,000.00	120,000.00	0.00
300	Purchased Services	67,778.68	4,861.75	225,000.00	0.00	120,000.00	120,000.00	120,000.00	0.00
410	Consumable Supplies & Materials	61,613.89	9,608.98	0.00	0.00	0.00	0.00	0.00	0.00
450	Food	4,140.00	831.96	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	65,753.89	10,440.94	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1122	Middle School Extracurricular	133,532.57	36,238.27	225,000.00	0.00	120,000.00	120,000.00	120,000.00	0.00
Function 1131	High School Programs								
310	Instructional/Professional/Technical Services	0.00	26,211.99	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	22,265.04	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	0.00	0.00	135,000.00	135,000.00	135,000.00	0.00
300	Purchased Services	0.00	48,477.03	0.00	0.00	135,000.00	135,000.00	135,000.00	0.00
410	Consumable Supplies & Materials	0.00	21,295.27	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	12,141.53	35,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 200	Special Revenue Combined Funds								
Function 1131	High School Programs								
440	Periodicals	0.00	71.50	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	593.18	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	34,101.48	35,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00
640	Dues and Fees	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	0.00	83,578.51	35,000.00	0.00	170,000.00	170,000.00	170,000.00	0.00
Function 1132	High School Extracurricular								
130	Additional Salary	0.00	19,438.87	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	19,438.87	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	2,327.87	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	1,474.03	0.00	0.00	0.00	0.00	0.00	0.00
230	Workers Comp/Unemployment	0.00	110.58	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	0.00	3,912.48	0.00	0.00	0.00	0.00	0.00	0.00
310	Instructional/Professional/Technical Services	78,881.42	1,050.00	0.00	0.00	0.00	0.00	0.00	0.00
320	Rentals and Utilities	12,000.00	8,053.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	1,046.00	2,311.00	0.00	0.00	0.00	0.00	0.00	0.00
350	Printing and Postage	0.00	3,363.07	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	5,000.00	15,610.64	400,000.00	0.00	320,000.00	320,000.00	320,000.00	0.00
300	Purchased Services	96,927.42	30,387.71	400,000.00	0.00	320,000.00	320,000.00	320,000.00	0.00
410	Consumable Supplies & Materials	75,954.55	32,438.45	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	426.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	Food	924.90	834.68	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	77,306.05	33,273.13	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	68,112.59	1,014.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	68,112.59	1,014.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extracurricular	242,346.06	88,026.19	400,000.00	0.00	320,000.00	320,000.00	320,000.00	0.00
Function 1140	Preschool								
112	Classified Salaries	0.00	47,829.54	54,000.00	1.81	70,370.91	70,370.91	70,370.91	2.34

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 200	Special Revenue Combined Funds								
Function 1140	Preschool								
120	Nonpermanent Salaries	0.00	4,002.76	3,000.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	320.57	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	52,152.87	57,000.00	1.81	70,370.91	70,370.91	70,370.91	2.34
210	PERS Related Costs	0.00	8,082.32	10,183.08	0.00	17,121.24	17,121.24	17,121.24	0.00
220	FICA - Medicare / Social Security	0.00	3,989.69	3,676.30	0.00	5,383.38	5,383.38	5,383.38	0.00
230	Workers Comp/Unemployment	0.00	346.83	249.91	0.00	1,618.60	1,618.60	1,618.60	0.00
240	Insurance	0.00	18,525.48	26,890.71	0.00	34,150.87	34,150.87	34,150.87	0.00
200	Associated Payroll Costs	0.00	30,944.32	41,000.00	0.00	58,274.09	58,274.09	58,274.09	0.00
310	Instructional/Professional/Technical Services	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	1,866.66	5,000.00	0.00	7,500.00	7,500.00	7,500.00	0.00
400	Supplies and Materials	0.00	1,866.66	5,000.00	0.00	7,500.00	7,500.00	7,500.00	0.00
690	Indirect Costs-Util,Mtn,Liab,Audit,Acctg,HR	0.00	0.00	10,200.00	0.00	11,055.00	11,055.00	11,055.00	0.00
600	Other Objects	0.00	0.00	10,200.00	0.00	11,055.00	11,055.00	11,055.00	0.00
Total Function 1140	Preschool	0.00	85,963.85	113,200.00	1.81	147,200.00	147,200.00	147,200.00	2.34
Function 1250	Less Restrictive - Students with Disabilities								
111	Licensed Salaries	52,912.49	50,143.69	48,633.32	0.67	38,944.72	38,944.72	38,944.72	0.53
120	Nonpermanent Salaries	1,116.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	311.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	54,340.59	50,143.69	48,633.32	0.67	38,944.72	38,944.72	38,944.72	0.53
210	PERS Related Costs	8,230.63	11,918.83	11,720.63	0.00	12,590.83	12,590.83	12,590.83	0.00
220	FICA - Medicare / Social Security	3,754.85	3,663.30	3,720.45	0.00	2,979.27	2,979.27	2,979.27	0.00
230	Workers Comp/Unemployment	201.76	309.66	252.89	0.00	895.72	895.72	895.72	0.00
240	Insurance	8,911.43	10,185.54	9,042.71	0.00	7,739.46	7,739.46	7,739.46	0.00
200	Associated Payroll Costs	21,098.67	26,077.33	24,736.68	0.00	24,205.28	24,205.28	24,205.28	0.00
340	Travel	160.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	160.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	287.14	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
400	Supplies and Materials	0.00	287.14	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	Less Restrictive - Students with Disabilities	75,599.76	76,508.16	73,370.00	0.67	63,150.00	63,150.00	63,150.00	0.53
Function 1299	Extended Kindergarten								
111	Licensed Salaries	0.00	24,248.85	32,950.00	0.50	33,364.00	33,364.00	33,364.00	0.50
112	Classified Salaries	0.00	0.00	0.00	0.00	8,146.81	8,146.81	8,146.81	0.44
120	Nonpermanent Salaries	0.00	162.32	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	627.44	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	25,038.61	32,950.00	0.50	41,510.81	41,510.81	41,510.81	0.94
210	PERS Related Costs	0.00	5,564.55	7,941.00	0.00	12,768.70	12,768.70	12,768.70	0.00
220	FICA - Medicare / Social Security	0.00	1,915.46	2,521.00	0.00	3,175.58	3,175.58	3,175.58	0.00
230	Workers Comp/Unemployment	0.00	157.63	171.00	0.00	956.13	956.13	956.13	0.00
240	Insurance	0.00	1,866.22	6,780.00	0.00	7,368.78	7,368.78	7,368.78	0.00
200	Associated Payroll Costs	0.00	9,503.86	17,413.00	0.00	24,269.19	24,269.19	24,269.19	0.00
410	Consumable Supplies & Materials	0.00	0.00	11,037.00	0.00	3,340.00	3,340.00	3,340.00	0.00
400	Supplies and Materials	0.00	0.00	11,037.00	0.00	3,340.00	3,340.00	3,340.00	0.00
690	Indirect Costs-Util,Mtn,Liab,Audit,Acctg,HR	0.00	0.00	7,800.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	0.00	0.00	7,800.00	0.00	0.00	0.00	0.00	0.00
Total Function 1299	Extended Kindergarten	0.00	34,542.47	69,200.00	0.50	69,120.00	69,120.00	69,120.00	0.94
Major Function 1000	Instruction	451,478.39	475,241.99	1,091,570.00	2.98	1,055,270.00	1,055,270.00	1,055,270.00	3.81
Function 2131	Service Area Direction								
112	Classified Salaries	7,060.77	9,915.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	367.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	7,428.27	9,915.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	414.58	1,644.92	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	755.96	758.53	0.00	0.00	0.00	0.00	0.00	0.00
230	Workers Comp/Unemployment	82.87	77.08	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	1,253.41	2,480.53	0.00	0.00	0.00	0.00	0.00	0.00
320	Rentals and Utilities	0.00	2,261.80	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	86.05	1,415.43	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
300	Purchased Services	86.05	3,677.23	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	1,000.65	2,904.29	0.00	0.00	0.00	0.00	0.00	0.00
450	Food	0.00	90.74	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	7,823.83	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	574.97	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	1,000.65	11,393.83	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2131 Service Area Direction		9,768.38	27,816.59	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210	Professional Development								
310	Instructional/Professional/Technical Services	0.00	11,519.82	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
300	Purchased Services	0.00	11,519.82	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
410	Consumable Supplies & Materials	0.00	83.22	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	83.22	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2210 Professional Development		0.00	11,603.04	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
Function 2222	Library/Media Center								
410	Consumable Supplies & Materials	0.00	493.77	0.00	0.00	60,000.00	60,000.00	60,000.00	0.00
420	Textbooks	0.00	591.01	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
430	Library Books	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	1,084.78	65,000.00	0.00	65,000.00	65,000.00	65,000.00	0.00
Total Function 2222 Library/Media Center		0.00	1,084.78	65,000.00	0.00	65,000.00	65,000.00	65,000.00	0.00
Function 2240	Instructional Staff Development								
310	Instructional/Professional/Technical Services	0.00	1,077.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	9,016.60	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	666.25	1,100.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	10,759.85	1,100.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	38.90	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
450	Food	0.00	194.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	232.90	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Total Function	2240 Instructional Staff Development	0.00	10,992.75	2,100.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Function	2410 Office of the Principal								
	410 Consumable Supplies & Materials	0.00	2,347.95	10,500.00	0.00	11,500.00	11,500.00	11,500.00	0.00
	420 Textbooks	0.00	250.06	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	2,598.01	10,500.00	0.00	11,500.00	11,500.00	11,500.00	0.00
Total Function	2410 Office of the Principal	0.00	2,598.01	10,500.00	0.00	11,500.00	11,500.00	11,500.00	0.00
Function	2520 Fiscal Services								
	690 Indirect Costs-Util,Mtn,Liab,Audit,Acctg,HR	0.00	519.88	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	0.00	519.88	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2520 Fiscal Services	0.00	519.88	0.00	0.00	0.00	0.00	0.00	0.00
Function	2540 Operation & Maintenance of Plant Services								
	389 Other Non-Instr / Prof Technical Services	0.00	71.47	72,100.00	0.00	72,100.00	72,100.00	72,100.00	0.00
300	Purchased Services	0.00	71.47	72,100.00	0.00	72,100.00	72,100.00	72,100.00	0.00
	410 Consumable Supplies & Materials	0.00	1,786.16	0.00	0.00	0.00	0.00	0.00	0.00
	460 Non-Consumable Items	0.00	13,875.16	15,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00
400	Supplies and Materials	0.00	15,661.32	15,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00
Total Function	2540 Operation & Maintenance of Plant Services	0.00	15,732.79	87,100.00	0.00	87,100.00	87,100.00	87,100.00	0.00
Function	2633 Public Information Services								
	389 Other Non-Instr / Prof Technical Services	0.00	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
300	Purchased Services	0.00	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
Total Function	2633 Public Information Services	0.00	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
Function	2660 Technology Services								
	340 Travel	0.00	27.75	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	27.75	0.00	0.00	0.00	0.00	0.00	0.00
	470 Computer Software	0.00	0.00	19,000.00	0.00	0.00	0.00	0.00	0.00
	480 Computer Hardware	13,573.67	84,257.92	23,500.00	0.00	3,500.00	3,500.00	3,500.00	0.00
400	Supplies and Materials	13,573.67	84,257.92	42,500.00	0.00	3,500.00	3,500.00	3,500.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Total Function 2660	Technology Services	13,573.67	84,285.67	42,500.00	0.00	3,500.00	3,500.00	3,500.00	0.00
Major Function 2000	Support Services	23,342.05	154,633.51	252,200.00	0.00	213,100.00	213,100.00	213,100.00	0.00
Function 3100	-								
450	Food	(479.97)	116.10	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	3,079.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	(479.97)	3,195.10	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 3100	-	(479.97)	3,195.10	0.00	0.00	0.00	0.00	0.00	0.00
Function 3120	-								
450	Food	5,142.00	2,722.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
400	Supplies and Materials	5,142.00	2,722.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Total Function 3120	-	5,142.00	2,722.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Major Function 3000	Enterprise/Community Services	4,662.03	5,917.10	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Function 6110	Operating Contingency								
810	Contingency (only with 6110 function)	0.00	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
800	Other Uses of Funds	0.00	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
Total Function 6110	Operating Contingency	0.00	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
Major Function 6000	Contingency	0.00	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
Function 7000	Unappropriated Ending Fund Balance								
820	Reserve for Next Year (unappropriated only w/7000)	0.00	0.00	327,500.00	0.00	220,200.00	220,200.00	220,200.00	0.00
800	Other Uses of Funds	0.00	0.00	327,500.00	0.00	220,200.00	220,200.00	220,200.00	0.00
Total Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	327,500.00	0.00	220,200.00	220,200.00	220,200.00	0.00
Major Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	327,500.00	0.00	220,200.00	220,200.00	220,200.00	0.00
Total Fund 200	Special Revenue Combined Funds	479,482.47	635,792.60	1,781,270.00	2.98	1,598,570.00	1,598,570.00	1,598,570.00	3.81

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300 – Debt Service Fund

This fund is used for the collection of property taxes for voter-approved construction bond levies to pay the associated scheduled debt service. Bonds provided for the completion of the high school renovations and the new grade school.

330 – PERS Bond Debt Service Fund

The board of directors authorized the issuance of limited tax pension obligation bonds to make a lump sum payment to the Public Employee Retirement System (PERS) in 2003. The District deposited the proceeds with PERS and created a side account that is used to offset the District's portion of the Unfunded Actuarial Liability (UAL). PERS adjusts the district's rate for the resources in the side account.

The district will pay the debt service on the bonds from resources that would have been used to pay PERS assessments on qualifying employee compensation. The district charges a rate on PERS eligible salary to fund the debt service



Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Resources Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 300	Debt Service Fund								
	1111 Current Year Taxes	1,448,948.44	1,913,742.76	1,800,000.00	0.00	1,489,988.00	1,489,988.00	1,489,988.00	0.00
	1112 Prior Year Taxes	42,354.91	35,810.22	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00
	1190 Penalties & Interest on Taxes	590.57	652.35	0.00	0.00	0.00	0.00	0.00	0.00
	1510 Interest on Investments	3,053.51	3,586.90	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Revenue	196.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	1,495,143.43	1,953,792.23	1,800,000.00	0.00	1,514,988.00	1,514,988.00	1,514,988.00	0.00
	5400 Fund Balance	(782.54)	(75,439.11)	0.00	0.00	233,000.00	233,000.00	233,000.00	0.00
	5000 Other Sources	(782.54)	(75,439.11)	0.00	0.00	233,000.00	233,000.00	233,000.00	0.00
Total Fund 300	Debt Service Fund	1,494,360.89	1,878,353.12	1,800,000.00	0.00	1,747,988.00	1,747,988.00	1,747,988.00	0.00

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 300	Debt Service Fund								
Function 5110	Long-Term Debt Service								
610	Redemption of Principal	885,000.00	980,000.00	1,080,000.00	0.00	1,170,000.00	1,170,000.00	1,170,000.00	0.00
621	Regular Interest	684,400.00	652,450.00	616,700.00	0.00	577,988.00	577,988.00	577,988.00	0.00
640	Dues and Fees	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	1,569,800.00	1,632,450.00	1,696,700.00	0.00	1,747,988.00	1,747,988.00	1,747,988.00	0.00
Total Function 5110	Long-Term Debt Service	1,569,800.00	1,632,450.00	1,696,700.00	0.00	1,747,988.00	1,747,988.00	1,747,988.00	0.00
Function 5200	Transfers of Funds								
710	Interfund Transfer	0.00	0.00	44,342.00	0.00	0.00	0.00	0.00	0.00
700	Fund Modification	0.00	0.00	44,342.00	0.00	0.00	0.00	0.00	0.00
Total Function 5200	Transfers of Funds	0.00	0.00	44,342.00	0.00	0.00	0.00	0.00	0.00
Major Function 5000	Other Uses	1,569,800.00	1,632,450.00	1,741,042.00	0.00	1,747,988.00	1,747,988.00	1,747,988.00	0.00
Function 7000	Unappropriated Ending Fund Balance								
820	Reserve for Next Year (unappropriated only w/7000)	0.00	0.00	58,958.00	0.00	0.00	0.00	0.00	0.00
800	Other Uses of Funds	0.00	0.00	58,958.00	0.00	0.00	0.00	0.00	0.00
Total Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	58,958.00	0.00	0.00	0.00	0.00	0.00
Major Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	58,958.00	0.00	0.00	0.00	0.00	0.00
Total Fund 300	Debt Service Fund	1,569,800.00	1,632,450.00	1,800,000.00	0.00	1,747,988.00	1,747,988.00	1,747,988.00	0.00

Riverdale School District #51J
Portland, Oregon
Requirements Report
General Obligation Debt Service Fund Summary

Expenditures	Actuals 09-10	Actuals 10-11	Actual 11-12	Adotped		Proposed 13-14	Approved 13-14	Adopted	
				Adopted 12-13	2-13 FTE			Adopted 13-14	FTE 13-14
610 Redemption of Principal	630,000	885,000	980,000	1,080,000	-	1,170,000	1,170,000	1,170,000	-
0	630,000	-	-	-	-	-	-	-	-
8 2008 GO Bond	-	655,000	750,000	785,000	-	820,000	820,000	820,000	-
9 2009 GO Bond	-	230,000	230,000	295,000	-	350,000	350,000	350,000	-
621 Regular Interest	859,967	684,400	652,450	616,700	-	577,988	577,988	577,988	-
0	-	-	-	-	-	-	-	-	-
8 2008 GO Bond	-	187,775	161,575	131,575	-	100,238	100,238	100,238	-
9 2009 GO Bond	-	496,625	490,875	485,125	-	477,750	477,750	477,750	-
640 Other Fees	-	400	-	-	-	-	-	-	-
710 Transfer to General Fund	-	-	-	44,342	-	-	-	-	-
820 Unappropriated Ending Fund Balance	-	-	-	58,958	-	-	-	-	-
Total Expenditures and Other Uses	1,489,967	1,569,800	1,632,450	1,800,000	-	1,747,988	1,747,988	1,747,988	-

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Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Resources Report

	Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 330 Debt Service Fund-PERS Bonds								
1510 Interest on Investments	656.26	601.70	0.00	0.00	0.00	0.00	0.00	0.00
1970 Services Provided - Other Funds	343,293.37	333,286.11	328,453.00	0.00	320,453.00	320,453.00	320,453.00	0.00
1990 Miscellaneous Revenue	0.00	0.09	0.00	0.00	0.00	0.00	0.00	0.00
1000 Local Sources	343,949.63	333,886.90	328,453.00	0.00	320,453.00	320,453.00	320,453.00	0.00
5400 Fund Balance	0.00	47,897.13	0.00	0.00	23,000.00	23,000.00	23,000.00	0.00
5000 Other Sources	0.00	47,897.13	0.00	0.00	23,000.00	23,000.00	23,000.00	0.00
Total Fund 330 Debt Service Fund-PERS Bonds	343,949.63	381,784.03	328,453.00	0.00	343,453.00	343,453.00	343,453.00	0.00

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 330	Debt Service Fund-PERS Bonds								
Function 5100	Debt Service								
610	Redemption of Principal	0.00	0.00	125,070.00	0.00	124,884.00	124,884.00	124,884.00	0.00
621	Regular Interest	0.00	0.00	199,383.00	0.00	214,569.00	214,569.00	214,569.00	0.00
600	Other Objects	0.00	0.00	324,453.00	0.00	339,453.00	339,453.00	339,453.00	0.00
Total Function 5100	Debt Service	0.00	0.00	324,453.00	0.00	339,453.00	339,453.00	339,453.00	0.00
Function 5110	Long-Term Debt Service								
610	Redemption of Principal	122,535.00	124,293.00	0.00	0.00	0.00	0.00	0.00	0.00
621	Regular Interest	171,917.50	185,158.51	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	1,600.00	1,600.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
600	Other Objects	296,052.50	311,051.51	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
Total Function 5110	Long-Term Debt Service	296,052.50	311,051.51	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
Major Function 5000	Other Uses	296,052.50	311,051.51	328,453.00	0.00	343,453.00	343,453.00	343,453.00	0.00
Total Fund 330	Debt Service Fund-PERS Bonds	296,052.50	311,051.51	328,453.00	0.00	343,453.00	343,453.00	343,453.00	0.00

Riverdale School District

2013-14 Schedule of Bond and Interest Redemption Requirements

Fiscal Year Ending	G.O. Bonds		G.O. Bonds		PERS UAL Bonds		TOTALS	
	Issue of 7/29/2008		Issue of 2/26/2009		Issue of 4/3/2003			
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	Due 6/15	Due 12/15 &6/15	Due 6/15	Due 12/15 &6/15	Due 6/15	Due 12/15 &6/15		
2013-14	820,000.00	100,238.00	350,000.00	477,750.00	124,884.00	214,569.00	1,294,884.00	792,557.00
2014-15	850,000.00	67,438.00	415,000.00	467,250.00	125,839.00	233,613.00	1,390,839.00	768,301.00
2015-16	875,000.00	33,938.00	490,000.00	455,588.00	123,716.00	250,737.00	1,488,716.00	740,263.00
2016-17			1,210,000.00	440,888.00	123,869.00	270,583.00	1,333,869.00	711,471.00
2017-18			1,300,000.00	402,988.00	122,925.00	291,528.00	1,422,925.00	694,516.00
2018-19			1,390,000.00	362,363.00	121,523.00	312,929.00	1,511,523.00	675,292.00
2019-20			929,397.00	878,566.00	120,010.00	334,443.00	1,049,407.00	1,213,009.00
2020-21			1,545,000.00	312,963.00	119,775.00	359,678.00	1,664,775.00	672,641.00
2021-22			1,675,000.00	239,575.00	117,949.00	381,504.00	1,792,949.00	621,079.00
2022-23			1,815,000.00	160,013.00	116,429.00	403,023.00	1,931,429.00	563,036.00
2023-24			1,950,000.00	82,875.00	405,000.00	114,452.00	2,355,000.00	197,327.00
2024-25			911,555.00	1,183,445.00	430,000.00	91,732.00	1,341,555.00	1,275,177.00
2025-26			874,628.00	1,280,372.00	455,000.00	67,308.00	1,329,628.00	1,347,680.00
2026-27			838,649.00	1,381,351.00	480,000.00	41,464.00	1,318,649.00	1,422,815.00
2027-28			803,246.00	1,481,754.00	250,000.00	14,200.00	1,053,246.00	1,495,954.00
2028-29			773,453.00	1,581,547.00			773,453.00	1,581,547.00
2029-30			744,621.00	1,680,380.00			744,621.00	1,680,380.00
2030-31			718,425.00	1,781,575.00			718,425.00	1,781,575.00
2031-32			691,851.00	1,883,149.00			691,851.00	1,883,149.00
2032-33			668,198.00	1,981,803.00			668,198.00	1,981,803.00
2033-34			647,255.00	2,082,739.00			647,255.00	2,082,739.00
	2,545,000.00	201,614.00	20,741,278.00	20,598,934.00	3,236,919.00	3,381,763.00	26,523,197.00	24,182,311.00

400 – Grade School Bond Proceeds Fund

The Grade School Bond Proceeds Fund accounted for the construction of the new Grade School that opened in 2010. This fund has a small remainder that may only be used for purposes originally approved by voters in the ballot approving the measure.

410 – Construction Excise Tax Fund

This fund accounts for revenues and expenditures related to the construction excise tax (CET) imposed on improvements to real property that result in a new structure or additional square footage in an existing structure.

The CET is assessed at \$1.00 per square foot on structures or portions of structures intended for residential use, and \$0.50 per square foot on structures or portions of structures intended for non-residential use. The tax for non-residential use may not exceed \$25,000 per building permit or per structure, whichever is less. The district has entered into agreements with Clackamas County and the City of Portland to collect the tax.

These funds will be held for projects approved by the School Board that meet the requirements of the CET authorization.



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**Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409**

Resources Report

	Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 400 Capital Projects								
1510 Interest on Investments	53,753.12	1,685.65	1,500.00	0.00	300.00	300.00	300.00	0.00
1000 Local Sources	53,753.12	1,685.65	1,500.00	0.00	300.00	300.00	300.00	0.00
5400 Fund Balance	3,427,650.20	330,120.92	255,000.00	0.00	247,000.00	247,000.00	247,000.00	0.00
5000 Other Sources	3,427,650.20	330,120.92	255,000.00	0.00	247,000.00	247,000.00	247,000.00	0.00
Total Fund 400 Capital Projects	3,481,403.32	331,806.57	256,500.00	0.00	247,300.00	247,300.00	247,300.00	0.00

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 400	Capital Projects								
Function 4150	Buidling Acquisition/Construction & Improvement								
320	Rentals and Utilities	14,637.41	62,947.44	40,000.00	0.00	40,000.00	40,000.00	40,000.00	0.00
383	Architect / Engineer Services	549,060.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	2,164,815.08	6,462.50	214,500.00	0.00	201,300.00	201,300.00	201,300.00	0.00
300	Purchased Services	2,728,513.31	69,409.94	254,500.00	0.00	241,300.00	241,300.00	241,300.00	0.00
410	Consumable Supplies & Materials	421,838.09	2,472.46	2,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00
460	Non-Consumable Items	0.00	7,078.88	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	421,838.09	9,551.34	2,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00
640	Dues and Fees	341.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
653	Propery Insurance Premiums	590.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	931.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 4150	Buidling Acquisition/Construction & Improvement	3,151,282.40	78,961.28	256,500.00	0.00	247,300.00	247,300.00	247,300.00	0.00
Major Function 4000	Facilities Acquisition	3,151,282.40	78,961.28	256,500.00	0.00	247,300.00	247,300.00	247,300.00	0.00
Total Fund 400	Capital Projects	3,151,282.40	78,961.28	256,500.00	0.00	247,300.00	247,300.00	247,300.00	0.00

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Resources Report

	Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 410 Construction Excise Tax								
1130 Construction Excise Tax	0.00	10,176.96	5,000.00	0.00	11,000.00	11,000.00	11,000.00	0.00
1000 Local Sources	0.00	10,176.96	5,000.00	0.00	11,000.00	11,000.00	11,000.00	0.00
5200 Interfund Transfers	0.00	0.00	47,000.00	0.00	0.00	0.00	0.00	0.00
5400 Fund Balance	0.00	0.00	0.00	0.00	69,000.00	69,000.00	69,000.00	0.00
5000 Other Sources	0.00	0.00	47,000.00	0.00	69,000.00	69,000.00	69,000.00	0.00
Total Fund 410 Construction Excise Tax	0.00	10,176.96	52,000.00	0.00	80,000.00	80,000.00	80,000.00	0.00

**Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409**

Requirements Report

		Actuals 10-11	Actuals 11-12	Rvsd Adptd 12-13	Rvsd Adptd 12-13 FTE	Prop 13-14	Apprv 13-14	Adptd 13-14	Adptd 13-14 FTE
Fund 410	Construction Excise Tax								
Function 4150	Buidling Acquistion/Construction & Improvement								
389	Other Non-Instr / Prof Technical Services	0.00	0.00	52,000.00	0.00	80,000.00	80,000.00	80,000.00	0.00
300	Purchased Services	0.00	0.00	52,000.00	0.00	80,000.00	80,000.00	80,000.00	0.00
Total Function 4150	Buidling Acquistion/Construction & Improvement	0.00	0.00	52,000.00	0.00	80,000.00	80,000.00	80,000.00	0.00
Major Function 4000	Facilities Acquisition	0.00	0.00	52,000.00	0.00	80,000.00	80,000.00	80,000.00	0.00
Total Fund 410	Construction Excise Tax	0.00	0.00	52,000.00	0.00	80,000.00	80,000.00	80,000.00	0.00

2013-14 Proposed Budget
Riverdale School District #51J
Portland, Oregon
Supplemental Information



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Riverdale School District #51 J
Master Salary Schedule
Fiscal Year 2013-14

<u>Classified - Hourly</u>		Calendar					General	Other	
Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Fund FTE	Funds FTE	
Admin Assistant	240	\$ 18.41	\$ 18.82	\$ 19.20	\$ 19.58	\$ 19.98	2.00		
Board/ Superintendent Asst.	240	\$ 20.25	\$ 20.70	\$ 21.12	\$ 21.54	\$ 21.98	0.80		
Office Asst. GS	181	\$ 11.85	\$ 12.09	\$ 21.33	\$ 12.56	\$ 12.82	0.50		
Office Asst. HS	202	\$ 14.75	\$ 15.04	\$ 15.34	\$ 15.64	\$ 15.96	1.00		
Preschool Teacher	192	\$ 21.53	\$ 21.97	\$ 22.40	\$ 22.85	\$ 23.31		1.50	
Admissions Coord .	192	\$ 15.54	\$ 15.85	\$ 16.17	\$ 16.48	\$ 16.82	1.00		
Educational Assistant	181	\$ 12.60	\$ 12.86	\$ 13.11	\$ 13.37	\$ 13.64	4.72	1.28	
Head Custodian	260	\$ 18.92	\$ 19.30	\$ 19.68	\$ 20.08	\$ 21.00	2.00		
Custodian	260	\$ 14.31	\$ 14.60	\$ 14.89	\$ 15.18	\$ 15.49	1.00		
<u>Exempt - Salary</u>		Contract					General	Other	
Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Fund FTE	Funds FTE	
Superintendent	260	TBD					1.00		
Principal - Grade School	230	\$ 85,585	\$ 87,511	\$ 89,261	\$ 90,933	\$ 92,752	1.00		
Principal - High School	230	\$ 92,000	\$ 94,070	\$ 95,951	\$ 97,870	\$ 99,828	1.00		
Athletic Director	230	\$ 69,619	\$ 71,011	\$ 72,431	\$ 73,880	\$ 75,358	0.70		
Technology Coordinator	230	\$ 57,802	\$ 58,958	\$ 60,137	\$ 61,340	\$ 62,567	1.00		
HR/Payroll Specialist	240	\$ 50,942	\$ 51,961	\$ 53,000	\$ 54,060	\$ 55,141	1.00		
<u>Licensed - Salary Range</u>		Contract	Column 1	Column 7			General	Other	
	Work Days	Base - Step 1	Max - Step w/ longevity				Fund FTE	Funds FTE	
Teacher	192	\$ 35,447	\$ 74,124				36.62	1.03	
							Total	55.34	3.81

See Page 7 for changes from Proposed to Adopted FTE

Total FTE, All Positions 59.15

Riverdale School District #51J
GLOSSARY OF TERMS

Accounting System: The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of its government of any of its funds, fund types, balanced account group, or organizational components.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Activity: a specific and distinguished line of work performed by one or more organizational components of a government is responsible. For example, food inspection is an activity performed in the discharge of the health function.

ADM: average daily membership is the year-to-date average of daily student enrollment.

Appropriation: A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assets: Resources owned or held by a government, which monetary value.

Budget: A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval.

An approved budget is subsequently adopted as approved or modified by the Board.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as part to past years' actual revenues, expenditures and other data used in making the estimates.

Budgetary Control: The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriation and available revenues.

Budgetary Expenditures: Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by noncurrent liabilities. Due to their spending measurement focus, government fund types are concerned with the measurement of budgetary expenditures.

Capital Outlay: Expenditures which result in the acquisition of or additions to fixed assets.

Cash Basis: A basis of accounting under which transactions are recognized only when cash changes hands.

Certified Employees: Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapist.

Classified Employees: Support staff, including instructional assistants, clerical staff, custodian and maintenance.

Contingency: a special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

Current Resources: Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

Deficit: The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

FTE: Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

Fixed Assets: Asset of long-term character which is intended to continue to be held or used, such as land, buildings, and improvements other than building, machinery, and equipment.

Fixed Cost: A cost such as rent that does not change with increase or decreases in the amount of services provided.

Functional Classification: Expenditures classification on according to the principle purposes for which expenditures are made.

Fund: A fiscal and accounting entity with a self-balancing set accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Modified Accrual Basis: All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both "measureable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred.

Object: As used in expenditures classification this term applies to the articles purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, contractual services, materials, and supplies.

Payroll Costs: Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are:

- Group Health Insurance
- Contributions to public employee's retirement system (PERS)
- Social Security (FICA)
- Workers' compensation
- Unemployment insurance

Program Budget: A budget wherein expenditures are based primary on programs of work and secondarily on character and objects class. A program budget is a transitional type of budget between the traditional character and object class budget, on the one hand; and the performance budget, on the other hand.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of charge for them.

Resources: Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues: Moneys received or anticipated by a local government from either tax or nontax sources.

Staffing Ratio: the certified staffing ratio is the ratio of students to certified staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, PE, are funded through the staffing ratio.

State School Fund: The major appropriation of state support for public schools. This fund consists of property tax loss replacement mandated by Measure 5 and state aid formerly called Basic School

Support. The State School Fund is distributed to school districts according to a Legislature adopted levy.

Supplemental Budget: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplement budget cannot be used to increase a tax levy.

Transfers: Amounts distributed from one fund to finance activities in another fund. Shown as expenditure in the origination fund and revenue in the receiving fund.

Unappropriated Ending Fund Balance: Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and provide financial stability. This amount cannot be transferred by resolution or used through a supplement budget during the year.

Variable Cost: A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of salary.



6605 SE Lake Road, Portland, OR 97222 • PO
Box 22109 • Portland, OR 97269-2109
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@communitynewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS
I, Charlotte Allsop, being the first duly sworn,
depose and say that I am the Accounting
Manager of the Lake Oswego Review, a
newspaper of general circulation, published
at Lake Oswego, in the aforesaid county and
state, as defined by ORS 193.010, and
193.020, that

Riverdale School District Notice of Budget Committee Meeting LOR12935

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper for

1
week in the following issue:
April 18, 2013

Charlotte Allsop

Charlotte Allsop (Accounting Manager)
Subscribed and sworn to before me this
April 18, 2013.

René R. Müller

NOTARY PUBLIC FOR OREGON
My commission expires

Sept 14, 2016

Acc#6366611
Attn: Paul Rodeman
Riverdale School District
11733 SW Breyman Avenue
Portland, OR 97219

Size: 2 X 3.75"
Amount Due: \$88.87*
*Please remit to the above address.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Riverdale School District #511, Multnomah and Clackamas Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2013 to June 30, 2014, will be held at Riverdale Grade School Library, 11733 SW Breyman Ave, Portland, OR 97219. The meeting will take place on May 9, 2013 at 6:00 p.m. The purpose of the meeting is to receive the budget message. A copy of the budget document may be inspected or obtained on or after May 9, 2013 at Riverdale District Office, 11733 SW Breyman Ave Portland, OR 97219 between the hours of 8:00 a.m. and 4:00 p.m. This is a public meeting where deliberation of the Budget Committee will take place. A second meeting notice of the Budget Committee of the Riverdale School District #511 will be available online at the following web address:

<http://www.riverdalschool.com/page.cfm?p=3169>

Discussed below is the date and place of an additional Budget Committee meeting that will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

Date: May 13, 2012 Time: 6:00 p.m. Location: Riverdale Grade School Library, 11733 SW Breyman Ave Portland, OR 97219
Publish: 04/18/2013 LOR12935



\$12,075,648

Chlorine

JUL 22 2013

MULTNOMAH COUNTY ASSESSOR

Special Revenue Fund	
Instructional Services	1,055,270
Support Services	213,100
Community Services	10,000
Contingency.....	100,000
Total.....	1,378,370
Capital Projects Fund	
Facilities Acquisition and Construction	247,300
Total.....	247,300
Construction Excise Tax Fund	
Facilities Acquisition and Construction	80,000
Total.....	80,000
Total Appropriations, All Funds	11,342,239
and Reserve Amounts, All Funds	733,409
TOTAL ADOPTED BUDGET	12,075,648

BE IT RESOLVED that the Board of Directors of the Riverdale School District #51J

hereby imposes the taxes provided for in the adopted budget:

- (1) At the rate per \$1,000 of assessed value of \$ 3.8149 for operations under the permanent levy;
- (2) At the rate per \$1,000 of assessed value of \$ 1.07 per thousand for local option tax; and
- (3) In the amount of \$1,853,646 for bonds;

General Government Limitation

General Government Limitation	
General Fund.....	\$ 3,8149 /\$1000
Local Option Tax.....	\$ 1.07 /\$1000
Debt Service Fund.....	-
	\$1,853,646

Adopted by the Board of Directors of School district No. 51J (Riverdale) of Multnomah and Clackamas Counties, Oregon, at a regular meeting this 17th day of June 2013.


CLACKAMAS COUNTY




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SHERRY HALL, COUNTY CLERK

Attested by:


Michael Gantner, Board Chair


Terry Brindson, Superintendent

Terry Brandon, Superintendent

Notice of Property Tax and Certification of Intent to Impose a Tax
on Property for Education Districts

FORM ED-50
2013-2014

To assessor of Multnomah and Clackamas County

- File no later than JULY 15.
- Be sure to read instructions in the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is
an amended form.

The Riverdale School District #51J has the responsibility and authority to place the following property tax, fee, charge or assessment
on the tax roll of Multnomah and Clackamas County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District 11733 SW Breyman City Portland State OR 97219 Zip July 15, 2013
County Name
Contact Person Kathy Rodeman Title Business Manager Daytime Telephone 503-262-4840 Date Submitted athyrodeman@riverdale.k12.or.l
Contact Person E-mail

CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits	
	Rate -or- Dollar Amount	Excluded from Measure 5 Limits Amount of Levy
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit),	1 3.8149	
2. Local option operating tax	2 1.07	
3. Local option capital project tax	3	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001		\$975,862
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001		\$877,784
4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)		\$1,853,646

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	3.8149
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes,

attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Total tax amount -or- rate authorized per year by voters
operating	11/02/2010	2011-12	2015-16	1.07

150-504-075-6 (Rev. 1-13)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.